

# **FORENSIC ANALYSIS OF THE CITY OF FREEPORT, FLORIDA ACCOUNTING RECORDS**

**Report of**

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## **I. INTRODUCTION**

This report presents in pertinent part, findings from a limited forensic analysis of the City of Freeport (the “City” or “City of Freeport”) accounting records, as supplemented by information obtained through inquiries of selected persons.

This limited analysis was undertaken in May 2018 at the request of the City Council of the City of Freeport (“City Council”) in response to concerns that the formal accounting records contained unusual and, at times, inadequately documented entries, and concerns that a now former Council member had engaged in unethical or unlawful conduct by actively supervising City fiscal operations personnel while simultaneously serving on City Council.

## **II. DOCUMENTS CONSIDERED / PROCEDURES PERFORMED**

Findings and conclusions presented in this report are based upon the inspection and analysis of numerous documents and interviews of selected City of Freeport personnel with relevant information including the following and documents identified on **Attachment 1**.

### **Business Records of the City of Freeport**

- Electronic Accounting records;
- Financial Statements and Audit Reports relating to services provided by Carr, Riggs & Ingram, LLC (“Carr Riggs”);
- Bank and Credit Card Account Records for selected accounts; and
- Selected supporting documentation relating to 2016 / 2017 reconciliation procedures.

### **Information obtained during interviews of:**

- City of Freeport Personnel / Council Members
  - City Councilwoman Elizabeth Hafner;
  - City Councilwoman Amanda Green;
  - City Councilwoman Elizabeth Brannon;
  - City Clerk Becky Podraza;
  - City Finance Officer Sara Bowers;
  - Mayor Russell Barley; and

- City Councilman “Boots” McCormack.

### **III. INITIAL ANALYSIS AND WORKPLAN DEVELOPMENT**

Initial investigative efforts included inspection and analysis of the City of Freeport general ledger transactions for the fiscal periods ending September 30, 2014 through September 30, 2017. This inspection was supplemented with information obtained through interviews of selected City of Freeport personnel. During these interviews, City Council members expressed various concerns including:

- Inconsistencies in utility billing and the write-off of utilities in 2014 that came from 2009 through 2011;
- Failure to “establish” quarterly liens;
- Billing “problems” related to water and sewer funds dating back to 2008;
- Possible misuse of impact fees;
- Possible misuse of grant funds (i.e. the movement of grant restricted funds to general funds);
- Unauthorized expenditures made from the “Cedar” restricted funds;
- Misuse of credit cards issued to the City of Freeport by Janice McLean including:
  - Obtaining credit cards without authorization from City Council; and
  - Ms. McLean’s personal use of a City credit card;
- Suspicious credit card charges by Mayor Sidney “Russell” Barley;
- Nepotism / self-dealing in that McLean’s husband’s company performed work for the City parks totaling \$17,257 (which encompassed two payments that fell beneath City Council oversight);
- A 2016 qualified opinion by the independent auditor retained to audit the City of Freeport financial statements; and
- Discovery of anomalies in the accounting records by the new City Finance Director including:
  - Unreconciled cash accounts; and
  - Omitted / unrecorded cash transactions.



Concerns expressed by City Council members were, at times, general and lacked the specificity that would facilitate a focused and efficient investigation. Other concerns were dated and complicated efficient recovery of relevant information. Considering these factors, we focused our investigative efforts on the following issues:

- Inspection and analysis of City of Freeport general ledger transactions for the period of 2014 through 2018;
- Inspection of adjustments to the fiscal year-end (“FYE”) September 30, 2016 cash accounts made by the City Accountant in 2017 and assessment of the business purpose;
- Inspection of transactions within the Water and Sewer impact fee accounts;
- Assessment of adjusting entries to the City of Freeport accounting records relating to FYE’s September 30, 2014, September 30, 2015, and September 30, 2016; and
- Assessment of additions and deletions to Chart of Accounts.

Findings and observations from these procedures are presented below.

**A. Inspection and Analysis of General Ledger Transactions**

Within a formal set of accounting records, the general ledger serves as a summary record of all financial transactions occurring within an entity. The general ledger is comprised of the individual accounts necessary to record the assets, liabilities, fund balance, revenue, expense, gain, and loss transactions of an entity. In practice, daily activity such as collections and disbursements are recorded in journals which are then “posted to” / summarized into the general ledger by account codes. These account codes, in turn, describe the nature of the transactions recorded in the journal.

At the end of a reporting period (e.g. fiscal year end) the information summarized in the general ledger is used to compile a trial balance report which summarizes the period ending account balances recorded in the general ledger. The general ledger and trial balance report constitute the foundation from which the financial statements of the reporting entity (i.e. the City of Freeport) are prepared.

While the general ledger is intended to accurately record the financial transactions of the reporting entity, it is customarily adjusted for various issues before finalizing the entity's financial statements. These adjustments are accomplished by journal entries. Journal entries may be necessary for various reasons including:

- Correction of errors;
- Recording of non-recurring entries (i.e. depreciation); and
- Transfer of general ledger account balances.

Journal entries can also be used to conceal improper activity, as such, inspection of journal entries is a routine test when performing a financial statement audit or forensic analysis.

As part of our procedures we obtained and inspected the City of Freeport general ledger for fiscal years ending in 2014, 2015, 2016 and 2017. These procedures included inspection of journal entries recorded in the general ledger. This inspection yielded the following observations:

- In the year 2014 we identified 151 adjustments to the ledgers totaling \$752,164.69, including the reversal of \$229,082.24 of 2013 year-end closing adjustments. The reversal of prior year entries is deemed unusual, and potentially introduces previously corrected errors back into the general ledger. There are no notations in the ledgers in 2014 to suggest which of these adjustments are audit driven;<sup>1</sup>
- In the year 2015 we identified 203 adjustments to the ledgers totaling \$5,863,456.49 of which 191 are noted to be audit driven;
- In the year 2016 we identified 1,460 adjustments to the ledgers totaling \$9,883,203.62 of which none are noted in the ledgers to be audit driven; and
- In the year 2017 we identified adjustments to 249 general ledger accounts in the amount of \$13,177,720.96, of which 180 are described in the ledgers as being audit driven in the amount of \$11,105,828.26.

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<sup>1</sup> In this context, "audit driven" refers to entries / adjustments made at the request of Carr Riggs.

As accounting records are intended to be a historical record of the financial operations of an entity, the manner in which the accounting records are maintained may be a manifestation of events occurring within the accounting entity (i.e. City of Freeport). The volume and magnitude of the journal entries described above is considered unusual in our experience, warranting further analysis and inquiry.<sup>2</sup> Using these initial observations, we focused our analyses and inquiries on financial transactions occurring / recorded for the fiscal years ending September 30, 2016 and September 30, 2017.

As part of our investigation, we conducted a site visit at the City of Freeport in September 2019, at which time we conducted further interviews with City of Freeport personnel, specifically discussing observations from our initial inspection of accounting records and obtaining additional information pertinent to those observations, including those outlined below:

- Identified discrepancies in the “Impact Fee” accounts. Unexplained accounting adjustments exceeding \$1,200,000;
- Unrecorded disbursements from USDA loan sinking fund accounts exceeding \$1,000,000;
- Annual changes in general ledger accounts (i.e. general ledger accounts used to record transactions in 2014 were dormant in 2015 and then resurrected in 2016);
- Large volume of general journal adjustments (over 700 for 2014 totaling more than \$700,000, increasing to more than 1,000 general ledger journal entries totaling more than \$9,000,000 for 2016). The nature and volume of the adjusting entries suggests that accounting transactions were not being recorded in a contemporaneous manner, but were being summarized and entered as a single entry that accounted for activity over an extended time period (i.e. entire fiscal year);
- Qualified audit opinion for FYE September 30, 2016 due to inability to reconcile certain accounts and attest to general ledger opening balances. Available information suggested

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<sup>2</sup> Carr Riggs (i.e. the independent auditor) did not respond to a request for information regarding audit procedures performed related to the above referenced journal entries.



multiple cash account transactions that had not been contemporaneously recorded in the City of Freeport accounting records;

- Multiple general ledger accounts for which there was no activity recorded for multiple fiscal periods. These balances remained unchanged from one period to the next. Related to this observations was the apparent failure to record fixed assets and related depreciation expenses. The recording of depreciation expense and accumulated depreciation related to buildings, infrastructure, intangible assets, and equipment and furniture are required under rules of the State of Florida Department of Financial Services Bureau of Local Government, and are published in that Department's Uniform Accounting Systems Manual, issued under Section 218.33, Florida Statutes.
- Introduction of more than 100 new general ledger accounts into the Chart of Accounts;
- Suspicious use of the City of Freeport MasterCard. Inspection had identified purchases at retail outlets and elsewhere that appeared inconsistent with historic purchase patterns. Inspection also determined that a City of Freeport credit card assigned to a former employee was being used to make purchases more than twelve months after that employee resigned from their employment with the City of Freeport. The former employee had resigned in April 2014.

Explanations for some of these unresolved questions were obtained from Sara Bowers, the current City of Freeport Finance Officer. Ms. Bowers provided the following information:

- Ms. Bowers was hired in the fall of 2016 to serve as Finance Officer for the City of Freeport. She is responsible for overseeing the operational financial activities of the City and maintaining the accounting records.
- Shortly after accepting the position, Ms. Bowers identified inaccuracies / inconsistencies in the accounting records. Notably, she determined that the City accounting records pertaining to cash transactions for the FYE September 30, 2016 did not agree with corresponding bank account records. She further determined that not all receipts and



disbursements transacted through the City bank accounts were recorded in the accounting records.

- Ms. Bowers initiated a process of correcting and reconciling the City accounting records to the underlying bank account records. She explained that this reconciliation process unfolded over several months and continued into the spring of 2017. Bowers' adjustments were entered into the accounting records via journal entries.
- Through the course of her employment activities Ms. Bowers also became aware of other inaccuracies / inconsistencies in the City accounting records that pre-dated FYE September 30, 2016. As time permitted she addressed these issues and made corrective entries to the City accounting entries.
- Subsequent to being hired Ms. Bowers also determined that the City of Freeport Chart of Accounts did not comply with municipal accounting guidance issued by the State of Florida. This caused her to revise / update City chart of accounts to be in compliance with state guidelines.
- Ms. Bowers relied on the independent CPA's / auditors to track fixed assets and calculate appropriate depreciation adjustments. These transactions were not contemporaneously entered into the City general ledger. Bowers advised that she entered these fixed assets into the general ledger in 2018.

#### **B. The Qualified Audit Opinion**

The City of Freeport engaged Carr Riggs to perform audits of its financial statements for the fiscal periods ending September 30, 2014, September 30, 2015, September 30, 2016 and September 30, 2017.

The independent reports issued for fiscal periods ending in 2014, 2015 and 2017 were unqualified, reading as follows:

### ***“Opinions***

*In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Freeport, as of September 30, 2014, and the respective changes in financial position, and where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”*

Upon conducting its audit of the September 30, 2016 financial statements the independent auditor issued the following opinions which raised concerns of several members of the City Council.

### ***“Summary of Opinions***

<b><u>Opinion Unit</u></b>	<b><u>Type of Opinion</u></b>
<i>Governmental Activities</i>	<i>Unmodified</i>
<i>Business-type Activities</i>	<i>Unmodified</i>
<i>General Fund</i>	<i>Qualified</i>
<i>Water Fund</i>	<i>Unmodified</i>
<i>Sewer Fund</i>	<i>Unmodified</i>

### ***Basis for Qualified Opinion on the General Fund***

*In the process of reconciling bank accounts for the general fund during the year ended September 30, 2016, corrections were made for prior year and current year posting errors. Some of those adjustments could not be specifically identified as to the appropriate revenue and expenditure accounts or identified as to the proper fiscal year to which they applied. The effect of these adjustments on the financial statements could not be determined.*

### ***Qualified Opinion***

*In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the General Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund of the City of Freeport, Florida, as of September 30, 2016, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.*

### ***Unmodified Opinions***

*In our opinion, the financial statements referred to above, except for the effects of the matter described in the "Basis for Qualified Opinion on the General Fund" paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Freeport, Florida, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."*

The issuance of a "qualified" opinion is always basis for concern on the part of the entity receiving the opinion or its stakeholders. Correspondingly, it is not taken lightly by the auditor confronted with circumstances that may warrant issuing such an opinion.

Factors that contributed to the decision to issue a qualified opinion are set forth in the "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance". This is a required report under Government Auditing Standards. The "report" issued for the FYE September 30, 2016 identified both, "material" and "significant" deficiencies in the internal control over financial reporting for the City of Freeport. The following table identifies areas where the auditors determined internal controls were deficient.



Issue	Deficiency
<b>"2016-01 Capital Assets"</b> "City does not have a capital assets software package."	Significant
<b>"2016-02 Audit Adjusting Journal Entries"</b> "Adjustments had to be proposed to record unearned revenue and accounts payable"	Material
<b>"2016-03 Budget to Actual Financial Reports"</b> "No budget to actual reports are prepared for council meetings."	Significant
<b>"2016-04 IT Controls"</b> "Passwords on Banyon general ledger and UMS software system are not changed once issued."	Significant
<b>"2016-05 Bank Reconciliations"</b> "Bank reconciliations are not prepared on timely basis. Bank reconciliations of the year ended September 30, 2016 were not prepared until March 2017."	Material
<b>"2016-06 Billing Reports"</b> "Information from the Banyon UMS software system for utility billings and collections"... "did not match" ... "Banyon..."	Material

Deficiencies 2016-01 and 2016-02 were also included in the FYE September 30, 2015 audit report. The existence of recurring internal control deficiencies from year to year necessarily increases skepticism. The decision to issue a qualified audit opinion in conjunction with the internal control deficiencies that seem to have led to the decision are serious matters that should have caused the auditors to extend and expand their audit tests under Generally Accepted Governmental Auditing Standards.

The extent to which the auditors expanded their tests, if at all, could not be determined. The Partner in Charge of Carr Riggs was contacted by U.S. mail for information regarding the issues discussed herein. Carr Riggs provided only the adjusting journal entries they proposed, and declined to provide additional support.

While a serious matter, it is important to read and understand the basis upon which Carr Riggs issued this opinion. Furthermore, the opinion was limited to the general fund and not deemed applicable to the other City funds. Finally, Carr Riggs also performed the audit of the City of Freeport financial statements for the fiscal period ending September 30, 2017 whereupon it issued the following "unmodified" opinion:

***"Opinions***

*In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Freeport, Florida,*



*as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”*

When the Carr Riggs’ audit opinion for fiscal years ending September 2015, 2016 and 2017 are viewed together (i.e. read in chronological sequence) several observations can be made including:

- The Carr Riggs qualification of its audit opinion on the September 30, 2016 General Fund financial statements arose from an inability to ascertain the proper accounting for transactions (i.e. revenue and expenditures) occurring during FYE September 30, 2016, as reportedly related to prior period adjustments;
- Carr Riggs did not qualify its opinion on the balance sheets (i.e. assets and liabilities) for any of the FYE September 30, 2016 audits suggesting that opening and ending account balances were fairly presented;
- Carr Riggs issued an “unmodified” opinion on its audit of the City of Freeport financial statements for the fiscal year ending September 30, 2017. This “unmodified” opinion included the General Fund. The issuance of the “modified” opinion for FYE September 30, 2017 is an indication that the basis for its “qualified” opinion on the General Fund for FYE September 30, 2016 was isolated to FYE September 30, 2016 and did not adversely impact the subsequent fiscal period. It is also indicative that issues existing in FYE September 30, 2016 leading to the “qualified” opinion were addressed / resolved by FYE September 30, 2017.

### **C. The September 30, 2016 Account Reconciliation**

Our interview with Sara Bowers, corroborated the above observations. Ms. Bowers explained that shortly after accepting the position of Finance Officer, she identified inaccuracies / inconsistencies in the accounting records. Notably, she determined that not all receipts and disbursements transacted through the City bank accounts during the FYE September 30, 2016 were recorded in the accounting records.

To address these unrecorded cash transactions Bowers initiated a process of correcting and reconciling the City accounting records to the underlying bank account records. This reconciliation process unfolded over several months and continued into the spring of 2017. Bowers' adjustments were entered into the accounting records via journal entries.

While Ms. Bowers' verbal information provided support and context for the audit qualification and the volume of journal entries made to the FYE September 30, 2016 financial adjustments, her verbal statements did not allay other concerns arising from the acknowledged failure of prior accounting personnel to timely record revenue and expenditures into the City of Freeport accounting records. Most notably, was this acknowledged failure attributable to negligence or an intentional effort to conceal transactions? In interviews, Ms. Bowers had asserted that she had not identified transactions she considered improper during her reconciliation.

To address these concerns, we met with Ms. Bowers to understand her reconciliation process and to assess whether the process was sufficiently detailed for her to assert she had not identified any transactions undertaken for the personal use of the person(s) issuing checks.

Our inspection of documentation evidencing Ms. Bowers' reconciliation efforts coupled with inquiries regarding selected transaction determined:

- The reconciliation was performed for each bank account maintained by the City of Freeport during the FYE September 30, 2016. The reconciliation process continued into 2017;
- On a per account basis, Ms. Bowers compared account balances recorded in the City of Freeport general ledger to respective bank account balances;
- On a per account basis, Ms. Bowers resolved variances between the general ledger and the bank statements by performing a "transaction by transaction" reconciliation. Ms. Bowers' reconciliation process also included inspection of cancelled checks where applicable;
- Required adjustments (i.e. debits and credits) were aggregated by account and posted as a single journal entry for each bank account to the general ledger; and



- Ms. Bowers' reconciliation process did not include efforts to fully update disbursement records to reflect names of all payees / recipients of City funds.<sup>3</sup> Thus, we have concerns that payments made to the City cannot be tracked to a specific resident or payee due to the fact that the [problems were solved] by adjustments to the general journal only.

The following table identifies individual bank accounts for which reconciliation working papers were inspected.

<b>Bank and Account # Reference</b>	<b>Title / Description</b>
First Florida Bank 1600023170	<b>Cross Creek Escrow</b>
People National Bank #1082023	Cross Creek Escrow
People National Bank #1082031	General Sinking Account
People National Bank #22236	North Bay Water System Operations
People National Bank #22350	North Bay Meter Fund
People National Bank #28829	Payroll Account
People National Bank #28837	Meter Fund
People National Bank #31294	General Operating Fund
People National Bank #31302	Water Operating Fund
People National Bank #31310	Sewer Operating Fund
Peoples National Bank #31336	Accounts Payable
People National Bank #31419	North Bay Sinking Fund
People National Bank #31427	Fire Impact Fee Account
Peoples National Bank #31476	Clearing Account
People National Bank #34900	Community Development Block Grant
People National Bank #34918	Water System N Tie-in
People National Bank #35378	Water System Upgrades
People National Bank #35469	Bayfest
People National Bank #35477	Freeport Planning Department
People National Bank #614370	North Bay Impact Fees
People National Bank #616920	BP Proceeds
Trustmark National Bank #352-400-0890	Sewer Impact Fees
Trustmark National Bank #352-400-0908	Sewer Sinking Account
Trustmark National Bank #352-490-0932	Water Sinking
Trustmark National Bank #352-490-0957	Water Impact Fees
Trustmark National Bank #352-488-7120	Development TAP
Trustmark National Bank #350-400-7901	Sewer Funds
Trustmark National Bank #350-400-7919	Water Funds

<sup>3</sup> We were provided with an electronic file that contained information relating to some payees. As stated, this file was not complete.

First Florida Bank 1600023170	Fire Impact Fee
People National Bank #34520	Clearing Account #2
First Florida Bank 1200027790	Water Operating
First Florida Bank 1200027807	Sewer Operating
First Florida Bank 1200027781	Clearing Account #2

We also inspected documents relating to Certificates of Deposit (“CD”) maintained at Trustmark National Bank. The CD accounts were reportedly created by Janice McLean, who combined funds from various restricted and unrestricted accounts into a single account for the reported purpose of obtaining interest income for the City. The commingling of restricted funds with unrestricted funds is not customary, and may constitute a violation of Florida statutes.

With exception of the Trustmark CD accounts, Ms. Bowers prepared and maintained separate working papers for each listed account. Many of these working paper files included annotated general ledger reports, photocopies of bank statements and photocopies of cancelled checks secured from the banking institutions. Occasionally, the files included deposit items and correspondence supporting certain transactions. Actual documents maintained within each file varied with the volume and nature of activity occurring within the underlying bank account.

The reconciliation files maintained by Ms. Bowers evidenced a thorough and detailed process to address and correct deficiencies / inaccuracies in the City of Freeport accounting records attributable to failure to contemporaneously record cash transactions. As noted, Ms. Bowers represented that she did not observe transactions she deemed to be for personal use. Consistent with Ms. Bowers’ representation, our inspection of these reconciliation files did not identify transactions that we could identify as being for personal use.

#### **D. Other Identified Transactions**

##### ***1. The Clearing Accounts – PNB 31476 & 34250***

Deposits to the clearing accounts consisted of water fees which were to be allocated to either the Freeport Water account or North Bay, as appropriate. In our experience, amounts deposited to clearing accounts are not directly disbursed to third parties. Amounts in clearing accounts are typically remitted to the account or fund for which the amount was received. Our inspection



identified transactions in November 2015 to City of Freeport Bank accounts that appear to have been initiated to fund specific payroll obligations. We also identified two occasions where checks were issued from the clearing account to individual payees. In our experience this activity is unusual for a clearing account (See Attachments 2 and 3).

Inspection of available general ledger detail identified 54 “return item” fees totaling \$648 between October 2014 and September 2016. These “return item” fees indicate recurring overdrafts. The occurrence of these fees can be consistent with Ms. Bowers’ statements that cash transactions were not accurately or completely recorded in the City of Freeport accounting records.

## ***2. Excess Vendor Payments - Sewer Impact Fees Trustmark Account 352-400-0890***

During 2015 and 2016 the City of Freeport made excess payments to HD Supply Waterworks (“HD Supply”) totaling approximately \$168,495. HD Supply reported these overpayments to the City of Freeport and upon request remitted a check to the City for \$168,495. Available documents indicate the excess payments represented an accumulation of excess payments dating to October 2015.

Available information indicates these excess payments to HD Supply were paid by checks issued from the General Fund (PNB Acct. 31294) and from the Sewer Impact Fees account with Trustmark (Acct 352-400-0890).

Available documents indicate the payments to HD Supply arose from sewer repairs being performed during 2016. The Bowers’ reconciliation working papers also identify payments to L&K Contracting from both the General Fund (PNB Acct. 31294) and by bank checks from the Sewer Impact Fees account with Trustmark (Acct 352-400-0890) during 2016. The reconciliation working papers show L&K Contracting received \$61,200 from the Sewer Impact Fee Account and \$141,055 from the General Fund between May and July 2016.

While specific deficiencies in the control process over issuance of vendor payments have not been identified at this writing, the occurrence of the \$168,495 of excess payments to a vendor is itself evidence of significant control deficiencies and raises concerns that other vendors may have similarly received overpayments. Our inspection of available materials identify \$661,901 of disbursements to HD Supply during the FYE’s September 30, 2015 and September 30, 2016,

including \$168,495 of excess payments, representing approximately 25% of total payments. These disbursements were made from the General account (PNB 21294), the Accounts Payable account (PNB 31336) and the Trustmark account identified above. We also identified payments to L&K Contracting totaling \$455,309 during the FYE September 30, 2016 including the \$61,200 disbursed from the Trustmark account (see above).<sup>4</sup>

**Attachments 4 and 5** are excerpts from Ms. Bowers' reconciliation working papers documenting the HD Supply excess payments and selected disbursements from the General Fund and the Sewer Impact account during 2016.

Attachment 4 presents selected documents from the Sewer Impact Fees reconciliation documentation, including correspondence from HD Supply. The documents evidence payments from the Trustmark account to HD Supply and other vendors. Inspection of the HD Supply documents suggests that orders were being placed verbally by "Larry Tuggle", a city employee. Purchase order numbers are not in evidence.

Attachment 5 presents selected documents from the General Fund reconciliation documentation evidencing payments to HD Supply and other vendors. Failure to contemporaneously record disbursement transactions in City accounting records may have contributed to the excess payment identified herein.

Inspection of the FYE September 30, 2016 journal entries had identified approximately \$1,200,000 of adjustments to the Sewer Impact Fee account. Ms. Bowers' reconciliation process included this account. The adjustments to this account are summarized on a February 9, 2017 working paper prepared by Ms. Bower. This working paper is included with Attachment 4. We note that Ms. Bowers' adjusted balance at 12/31/16, \$582,812.39 differs substantially from our expectation. The following excerpt from our working papers suggests that the balance should be closer to \$1.7 million, a difference of \$1.2 million. All of the \$1,228,171 of adjustments appear to have been made by City personnel, and not auditor driven.

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<sup>4</sup> Checks issued from the General Fund account (PNB 31294) were handwritten (i.e. not computer generated).

420-15400	Impact Fee Account	Increases	Decreases	Balance
2014		64,300.17	(49,405.05)	1,266,930.93
2015		693,634.71	(173,401.14)	1,787,164.50
2016		23,818.85	(1,228,170.96)	582,812.39
2017		1,384,565.87	(310,774.59)	1,656,603.67
2018		425,159.47	(98,642.36)	1,983,120.78
Total		2,591,479.07	(1,860,394.10)	7,276,632.27
Average 15, 17, 18				1,808,962.98
2016 Difference to Average				1,226,150.59

A more complete picture is provided as **Exhibit 8**.

### ***3. Janice McLean***

Janice McLean served on the City of Freeport City Council during 2015 and 2016. She was voted from office in 2017. Irrespective of her position on the City Council, we understand that during July of 2015 McLean assumed an active role in the City of Freeport accounting operations. This assumed role was linked with the termination of Floyd McKenzie, the former City bookkeeper. This active role continued through FYE September 30, 2016.

As a City Council member, McLean was charged with legislative oversight responsibility for City affairs including fiscal activities. Simultaneous assumption of an active role in the City accounting operations reportedly violates the statutory law of the State of Florida. While accepted accounting controls appear to have been violated, we are not aware that McLean's dual role as a City Council member and "accounting" employee was concealed from other City Council members. The extent to which other City Council members discussed this apparent conflict on a contemporaneous basis is not known.

Available accounting records identify the following payments from the City of Freeport to Janice McLean and McLean's Well Drilling Service during calendar year 2015.



Date	Check #	Payee	Amount	Account
01/08/15	6960	Janice McLean	(559.88)	People National Bank #31294
04/09/15	25221	Janice McLean	(184.15)	Peoples National Bank #31336
04/28/15	25287*	Janice McLean	(86.02)	Peoples National Bank #31336
05/19/15	7022	Janice McLean	(100.00)	People National Bank #31294
08/05/15	25391	Janice McLean	(125.49)	Peoples National Bank #31336
12/07/15	25844	Janice McLean	(174.39)	Peoples National Bank #31336
		<b>Janice McLean Total</b>	(1,229.93)	

09/09/15	25618	McLean's Well Drilling Service	(9,220.00)	Peoples National Bank #31336
09/16/15	25644	McLean's Well Drilling Service	(8,037.00)	Peoples National Bank #31336
		<b>McLean's Well Drilling Service Total</b>	(17,257.00)	

The following observations are made from inspection of these transactions.

The payments to McLean's Well Drilling Service were charged to general ledger account 001-572-4365 titled "Freeport Regional Sports Camp".

The payments to McLean's Well Drilling Services, as well as four of the six payments to Janice McLean, were paid through the accounts payable system.

Our limited inspection of checks issued through the Accounts Payable system / checking account indicates checks were routinely co-signed by two City Council members.

City Council members interviewed in connection with this matter did not allege that McLean's Well Drilling Service failed to perform the work for which it was paid.



The Florida Department of State issues guidelines for procurement of goods and services by municipalities such as the City of Freeport. These guidelines direct that services be secured from two or more prospective vendors if the contract amount exceeds certain thresholds. These thresholds are periodically adjusted. Our research indicates that the threshold of so-called category one procurements (i.e. multiple bids not required) was \$20,000 in 2015. It has not been determined whether information relating to the payments to McLean's Well Drilling Service were presented to the City Council for approval. The checks used to pay for these services were signed by Councilwoman McLean and Mayor Sydney Russell Barley.

**Attachment 6** presents information regarding payments during FYE's September 30, 2015 and September 30, 2016 to persons and vendors totaling \$1,000 or more as identified in available City of Freeport accounting records. Payments to governmental entities and transfers between City accounts are excluded.

#### ***4. The City of Freeport MasterCard***

The City of Freeport maintained several MasterCard credit card accounts during calendar years 2014, 2015, 2016 and 2017, as follows:

Account (last 4 digits)	Title	Period Maintained
9415	City of Freeport – Robin Haynes	Jan 2014 – Sept 2014
2633	City of Freeport – Robin Haynes	Oct 2014 – May 2015
2633	City of Freeport – Gary Mattison	June 2015 – Oct 2015
2872	City of Freeport – Gary Mattison	Nov 2015 – Dec 2015
2872	City of Freeport – Sidney R. Barley	Dec 2015 – Jan 2017
3482	City of Freeport – Sidney R. Barley	Feb 2017 – August 2017

Persons interviewed in connection with this matter expressed concerns that Janice McLean, the former City Council President, had improperly secured access to the City credit card and used the card for personal purposes including frequent meals. Our inspection and analysis of available records did not corroborate allegations of material misuse of the City of Freeport MasterCard. Additional information regarding our inspection follows.

The MasterCard statements available for inspection identified \$87,964 of charges spanning the period from January 2014 to August 2017.<sup>5</sup> We traced selected credit card charges to supporting receipts and entries in the City of Freeport accounting records. The following observations were made from inquiries and inspection of the available MasterCard statements and supporting documentation.

- The City of Freeport maintained a single card which would be provided to employees for municipal use upon request. A sign-out log identifying personnel using the credit card was not maintained.<sup>6</sup>
- The City of Freeport credit cards assigned to Robin Haynes reflected charge activity into May 2015. We are advised that Robin Haynes resigned from her position with the City of Freeport in April 2014.
- Not all credit card charges were supported by receipts or other documentation evidencing the items purchased and the business purpose.
- Monthly credit card charges were not accurately and completely posted to the City of Freeport general ledger accounting system.

Our inspection identified purchases at retail outlets and elsewhere that may be suggestive of personal use or appear inconsistent with historic purchase patterns; for example, certain purchases were made several hundred miles from the City. **Attachment 7** summarizes selected credit card purchases by vendor. Criteria for vendor selection was total purchases greater than \$500 and / or known retail establishments.

### ***5. General Ledger Account Changes***

Our inspection of the City of Freeport General Ledger identified changes in general ledger account references and descriptions and the introduction of new general ledger accounts between 2014 and

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<sup>5</sup> We obtained and inspected MasterCard statements spanning 2014 through July 2017. MasterCard was unable to produce statements for every month of this period. This inspection and analysis did not include a statement for charge activity in April 2016.

<sup>6</sup> Obtaining and securing individual cards for likely authorized users provides a more reliable means of attributing purchases to specific users.

2017. Ms. Bowers was questioned regarding these changes and advised that subsequent to being hired she determined that the City of Freeport Chart of accounts did not comply with municipal accounting guidance issued by the State of Florida. Bowers undertook the task of revising and updating the City of Freeport Chart of Accounts to comply with state guidance.

Our research confirmed that the Florida Department of Financial Services issued a report titled "CHART OF ACCOUNTS – Final Report" in January 2014. The report recommended the adoption of "*...a uniform list of accounts for the reporting of assets, liabilities, equities, revenues, expenditures, and other sources and uses to the public.*" The recommendation applied to "reporting entities" within the State of Florida.

A proposed Chart of Accounts was included with the report. It was intended that the proposed Chart of Accounts be used by state agencies, local governments, educational entities, and entities of higher education for reporting financial information to the public. Final regulations implementing provisions of this report were issued in July 2015.

#### IV. CLOSING COMMENTS

Our inspection and analyses identified multiple instances where persons charged with responsibility for maintenance and oversight of the fiscal operations of the City of Freeport failed to perform their duties in an appropriate manner. Rudimentary internal control procedures were disregarded or not properly in place. These failures included:

- Failure to contemporaneously record disbursements and other transactions occurring within City cash accounts. This failure led to corollary failures to properly account for transactions, failure to reconcile cash account balances to banking records and probably contributed to the issuance of a "qualified" opinion on the general fund for the September 30, 2016 fiscal year by Carr Riggs;
- Failure to record transactions may have contributed to identified overpayments to vendors totaling more than \$168,000;
- Failure to properly record accumulated depreciation to specific asset classes as required by Florida law;



- The reversal of CPA/auditor suggested adjustments to the general ledgers;
- The closing, subsequent reopening and subsequent closing once again of various general ledger accounts, creating confusion in the general ledgers;
- Failure to adhere to controls regarding the authorization of disbursements. Janice McLean's dual role as an "accounting" department employee and City Council member with check signing authority, placed McLean in a position to account for and authorize disbursements, creating opportunities for misuse of City resources; further, the fact that McLean signed a check, albeit in conjunction with Mayor Barley, that directly benefited a family member, is an internal control violation, and
- Failure to exercise controls over City of Freeport credit card accounts. City personnel were permitted to use a credit card account issued in the name of Robin Haynes for approximately 12 months after Haynes terminated her employment with the City.

Our inspection did not identify specific instances of misuse of municipal funds. That said, the internal control failures listed above, exposed the City of Freeport to areas of potential misuse and misappropriation of assets. These control failures were not exclusively within the purview of Janice McLean. Other City Council members, and the Mayor, knew or should have known of McLean's dual role, ostensibly in furtherance of City activities.

#### **A. Additional Action Required**

While our inspection did not identify specific instances of misuse it is clear that there are potential irregularities that are not readily discoverable due to the extensive nature of the confusion in the ledgers of the City. In that regard, it is imperative that the City review its internal control procedures to ascertain that they are in line with the requirements of the State of Florida. Further, it is imperative that the Mayor and/or City Council regularly review reconciliations of cash and related receivables and payables accounts.

Ensure that City employees are adequately trained in internal control procedures and appropriate segregation of duties separation of processes is in place.

Particular attention should be paid to transactions that are broken down into two amounts, such that they are may not be subjected to specific City Council scrutiny.

Extensive or unusual adjustments to the ledgers should be discussed in advance with the City's auditors.

Attachments 4, 5, 6 and 7 identify selected payments from City of Freeport accounts that may warrant closer inspection by Council members and/or competent City personnel. The Exhibits should be perused to identify those that appear unusual.

Attachments 4 and 5 document excess payments to HD Supply. City of Freeport payment practices caused payments to be made to vendors from multiple bank accounts. While this practice may have been an effort to attribute payments to a specific fund or operation, the failure to contemporaneously record disbursements from all bank accounts may have impaired an ability to identify and prevent excess vendor payments as evidenced by the \$168,000 of excess payments to HD Supply. The available documents do not suggest City of Freeport personnel identified these excess payments. Rather, it appears the vendor brought this matter to the attention of the City.

As other vendors were also recipients of payments from multiple accounts totaling more than \$100,000, we recommend that appropriate City personnel inspect a selection of these vendor accounts to assess the likelihood of further excess vendor payments.

As stated above, Attachment 6 identifies selected payments from City of Freeport bank accounts during FYE's September 30, 2015 and September 30, 2016 to persons and vendors totaling \$1,000 or more as identified in available City of Freeport accounting records. The identified payees should be inspected by knowledgeable City personnel to assess whether the payments were made in furtherance of City purpose and the amounts paid were commensurate with that purpose.

Attachment 7 summarizes selected credit card purchases by vendor. Criteria for vendor selection was total purchases greater than \$500 and / or known retail establishments. Again, the identified vendors should be inspected by knowledgeable City personnel to assess whether the identified credit card purchases were made in furtherance of City purpose and the amounts paid were commensurate with that purpose. We suggest that knowledgeable persons take a closer look at the impact fee accounts in 2016, in line with our previous commentary.

Other matters requiring inquiry include:

- Account 001-21900, an Escrow Account, remains unadjusted from 2014 through 2018 in the amount of \$(296,686);
- The following accounts remain unadjusted for depreciation from 2014 through at least 2017:

410-16460	CWIP - Wagon Wheel well & exten	52,295
410-16436	CWIP Water and Sewer Models	33,479
412-16400	Distribution System	335,595
412-16406	Distribution System - North Ba	5,014,243
410-16405	Distribution System - Portland	2,070,939
412-16500	Improvements Depreciatn	24,502
420-16402	Land Improvements	188,090
410-16601	Machinery and Equipmt	629,205
412-16601	Machinery and Equipmt	144,871
412-10105	Returned Checks	362
410-16410	Water Tank	1,526,790
420-16976	WCIP ReUse Project	3,234,067

As noted, the failure to acquire and implement accounting systems and procedures for capital assets was identified as a “significant” internal control deficiency in multiple audit reports issued by the Carr Riggs firm.

The above narrative summarizes findings and observations from our inspection of multiple business records spanning a several year period. We are available to address questions that arise regarding matters discussed herein.



# ATTACHMENT 1

## **DOCUMENTS CONSIDERED**

### **2015 Statements**

---

Acct 34520 - Clearing Acct 2 FYE15 (no AprilMay)  
Acct 614370 - North Bay Impact Fees - Jan-Dec 2015  
Acct. 28837 CORRUPT FILE Water Meter Fund Acct FYE15  
Acct. 31336 CORRUPT FILE Accounts Payable FYE15  
Accts 7919 + 0932 - Water Funds + Water Sinking FYE15 (no JulyAug 7919)  
Accts 7927 + 0940 - Domestic Well Mitigation + Water Reserve FYE15  
Misc General Fund Accts FYE15 - Peoples NB  
Misc Sewer Accts FYE15 - Trustmark NB  
Acct 0957 - Water Impact Fees FYE15 (no Jan-Mar)  
Acct 22236 - North Bay Water Operating FYE15  
Acct 22350 - North Bay Meter Fund FYE15  
Acct 28829 - Payroll - FYE15  
Acct 31294 - General Op. Fund FYE15  
Acct 31310 - Sewer Op. Fund FYE15  
Acct 31320 - Water Op. Fund FYE15  
Acct 31419 - North Bay Sinking Account - Jan-Dec 2015  
Acct 31476 - Clearing Acct 1 FYE15

### **2016 Statements**

---

Enterprise Funds - Multiple Accounts  
Acct 22236 - North Bay Water Op. Fund FYE16  
Acct 22350 - North Bay Meter Fund FYE16  
Acct 28829 - Payroll FYE16  
Acct 28837 - Water Meter Fund FYE16  
Acct 31294 - General Op. Fund FYE16  
Acct 31302 - Water Op. Fund FYE16  
Acct 31310 - Sewer Op. Fund FYE16  
Acct 31476 - Deposit Clearing Acct 1 FYE16  
CORRUPT FILE Accounts Payable FYE16  
CORRUPT FILE Deposit Clearing Acct 2 FYE16  
CORRUPT FILE Governmental - other accounts FYE16

### **Adjustments**

---

AJE FY2014  
AJE FY2015  
AJE FY2016  
AJE FY2017  
AJE FY2018

## **Annual Audit Report**

---

2018-07-12 Auditors Login Instructions  
FY 2014 Annual Audit Report  
FY 2015 Annual Audit Report  
FY 2016 Annual Audit Report  
FY 2017 Annual Audit Report

## **Bank Statements**

---

Set 3 FY 2015-2016 Requested Bank Stmts  
Oct 2016 Requested Bank Stmts  
Set 1 FY 2014-2015 Requested Bank Stmts  
Set 1 FY 2015-2016 Requested Bank Stmts  
Set 1 FY2013-2014 Requested Bank Stmts  
Set 2 FY 2013-2014 Requested Bank Stmts  
Set 2 FY 2014-2015 Requested Bank Stmts  
Set 2 FY 2015-2016 Requested Bank Stmts  
Set 3 FY 2013-2014 Requested Bank Stmts  
Balance of bank stmts #31419 & #614370  
Remaining Bank Stmts & Checks

## **Credit Card Statements**

---

20190903150808888  
20190903150834187  
20190903150834187  
MC BMF Annotated  
20190327073656251  
Freeport Credit Card Statements

## **General Ledger**

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2014 Excel  
2015 Excel  
2016 Excel  
2017 Excel  
2018 Excel  
Chart of Accounts  
city pf freeport GI 2014

## **Vendor List**

---

Vendor Payment History

Vendors paid 10.01.14 to 09.30.16

Vendor Payment History Oct 2014 to Sept 2016      2



# ATTACHMENT 2



# Peoples National Bank

Date: 6/30/2016 Page: 8 of 8  
Primary Account: 31476

CITY OF FREEPORT  
CLEARING ACCOUNT  
P.O. BOX 539  
FREEPORT FL 32439-0539

1781  
55-1253532

June 23, 2016

Michael Simmons  
\$ 13.00

PNB  
Credit Refund #10843

RECEIVED BY  
RECEIVED BY  
RECEIVED BY

1001781 00632125310 03 475

Ck# 1781 Date 6/23/2016 Amt \$13.00

CITY OF FREEPORT  
CLEARING ACCOUNT  
P.O. BOX 539  
FREEPORT, FLORIDA 32439

PEOPLES NATIONAL BANK  
P.O. BOX 539  
FREEPORT, FLORIDA 32439

002198

DATE 6-28-16 AMOUNT 26,564.29

Twenty six thousand five hundred sixty four & 29/100

PAY TO THE ORDER OF City of Freeport

RECEIVED BY  
RECEIVED BY  
RECEIVED BY

1002198 00632125310 03 475

Ck# 2198 Date 6/29/2016 Amt \$26,564.29

NFPN-005-000252-001-004-160701 000252 K07



# Peoples National Bank

Date: 11/30/2015 Page: 9 of 9  
Primary Account: 31476

CITY OF FREEPORT  
CLEARING ACCOUNT  
PO BOX 339  
FREEPORT FL 32439-0339

DATE 11-5-15

PAY TO THE ORDER OF City of Freeport \$ 2042.50  
Two thousand forty two + 50/100

PTD Chetko Re-lund

1763 63-1253532

0001763 00632126314 031 476

Ck# 1763 Date 11/12/2015 Amt \$2,042.50

CITY OF FREEPORT  
CLEARING ACCOUNT  
PO BOX 339  
FREEPORT FL 32439-0339

DATE 11-9-15

PAY TO THE ORDER OF Kelly Chellowski \$ 536.38  
Five hundred thirty six + 38/100

PTD Chetko Re-lund

1764 63-1253532

0001764 00632126314 031 476

Ck# 1764 Date 11/12/2015 Amt \$536.38

NFPN-006-000179-001-005-151201 000179 K06



# ATTACHMENT 3



# Peoples National Bank

Date: 6/30/2016 Page: 8 of 8  
Primary Account: 34520

## customer deposit correction

The transaction amount of \$1,232.90 was adjusted by \$0.20.  
The new total is \$1,232.70

\$0.20

Ck# 0 Date 6/9/2016 Amt \$0.20

## customer deposit correction

The transaction amount of \$5,030.60 was adjusted by \$62.89.  
The new total is \$4,967.79

\$62.89

Ck# 0 Date 6/9/2016 Amt \$62.89

## customer deposit correction

The transaction amount of \$2,628.11 was adjusted by \$0.20.  
The new total is \$2,627.91

\$0.20

Ck# 0 Date 6/10/2016 Amt \$0.20

## customer deposit correction

The transaction amount of \$1,697.56 was adjusted by \$0.89.  
The new total is \$1,696.67

\$0.89

Ck# 0 Date 6/10/2016 Amt \$0.89

## customer deposit correction

The transaction amount of \$7,464.20 was adjusted by \$7.17.  
The new total is \$7,467.03

\$7.17

Ck# 0 Date 6/15/2016 Amt \$7.17

## customer deposit correction

The transaction amount of \$4,956.67 was adjusted by \$55.95.  
The new total is \$4,900.72

\$55.95

Ck# 0 Date 6/16/2016 Amt \$55.95

## customer deposit correction

The transaction amount of \$4,303.47 was adjusted by \$0.43.  
The new total is \$4,303.04

\$0.43

Ck# 0 Date 6/24/2016 Amt \$0.43

THIS DOCUMENT CONTAINS SENSITIVE INFORMATION  
CITY OF FREEPORT  
CLEARING ACCOUNT 2  
P.O. BOX 1191501 815-2422  
FREEPORT, FLORIDA 32439  
PEOPLES NATIONAL BANK  
P.O. BOX 1191501  
FREEPORT, FLORIDA 32439  
005110  
DATE 6/24/16 AMOUNT 1850.00  
PAY TO THE ORDER OF Brittany Hinkle  
REBECCA J. PENNINGTON

Ck# 5110 Date 6/23/2016 Amt \$1,850.00

THIS DOCUMENT CONTAINS SENSITIVE INFORMATION  
CITY OF FREEPORT  
CLEARING ACCOUNT 2  
P.O. BOX 1191501 815-2422  
FREEPORT, FLORIDA 32439  
PEOPLES NATIONAL BANK  
P.O. BOX 1191501  
FREEPORT, FLORIDA 32439  
005111  
DATE 6-28-16 AMOUNT 207,638.09  
PAY TO THE ORDER OF City of Freeport  
REBECCA J. PENNINGTON

Ck# 5111 Date 6/29/2016 Amt \$207,638.09

NFPN-005-000253-001-004-160701 000253 K07

# ATTACHMENT 4



Sewer Impact Fees

Bank Acct # 352-400-0890

GL # 420-15400

Period Sep-16

	City Books		Bank Stmt
Ending Balance	699,793.58		582,812.39
Corrections	(116,981.19)	O/S Checks	-
Bank Interest		O/S Deposits	-
		Returned Cks	
Ending Balance	<u>582,812.39</u>		<u>582,812.39</u>

diff -

O/S CHECKS					
Date	Check #	Amount	Date	Check #	Amount
		<u>          </u>			<u>          </u>
		<u>          </u>			<u>          </u>
Total		-			-
Grand Total O/S Checks		-			-

O/S DEPOSITS

Date Amount

CORRECTIONS

8/24/2016	23,000.00
9/14/2016	299,939.98
9/22/2016	168,495.41
9/14/2016	(299,939.98)
7/7/2016	(156,523.35)
7/7/2016	(151,953.25)

Total

(116,981.19)

420-15400 83,000  
420-31200 83,000

See attached paperwork  
420-16400 139,981.19  
420-15400

3/6/17

## City Clerk

---

From: Lujan, Jose D <JOSE.LUJAN@hdsupply.com>  
Sent: Thursday, August 11, 2016 2:28 PM  
To: ltuggle@freeportflorida.gov  
Subject: FREEPORT, CITY OF Cust # 040940

Good afternoon

I wanted to check with you regarding the invoice overdue F393922 for \$ 2124.00.

You currently show a balance available of \$170,619.40 and only have a pending order of \$515.00, you are probably sending payments to the wrong account or division.

Please contact me at your earliest convenience.

I thank you in advance and hope you have a good weekend.

Sincerely

*David Lujan*

Municipal Credit Manager  
South East & West Regions

  
1830 Craig Park Court  
St. Louis, MO 63146  
Phone: 314-995-9138 Fax: 314-432-8481  
[JOSE.LUJAN@hdsupply.com](mailto:JOSE.LUJAN@hdsupply.com)

### **ATTENTION!**

#### **\*Florida Customers:**

##### **NEW REMIT ADDRESS for Payments!:**

HD Supply Waterworks  
PO BOX 4853  
Orlando, FL 32802-4853

#### **\*Louisiana Customers:**

##### **NEW REMIT ADDRESS for payments!:**

HD Supply Waterworks Ltd  
PO Box 28330  
St. Louis, MO 63146

#### **\*WA, OR, NV, CA, AZ, & NM Customers:**

##### **NEW REMIT ADDRESS for payments!:**

WW AR LBX  
PO Box 6039  
Cypress, CA 90630

Thank you, I will get back to you

Larry Tuggle  
City of Freeport  
Water department  
850-880-6553 Office  
850-835-2822 City Hall  
850-880-6554 Fax

-----Original Message-----

From: "Lujan, Jose D" <JOSE.LUJAN@hdsupply.com>  
Sent: Thursday, July 14, 2016 8:47pm  
To: "ltuggle@freeportflorida.gov" <ltuggle@freeportflorida.gov>  
Subject: FREEPORT, CITY OF Cust # 040940

Good afternoon

I have been trying to get in contact with you regarding the overdue invoices. I want to keep your account in good standing and my sales staff from getting charged back.

We can do the payment offset for the invoices due with the extra money, all you have to do is replay requesting the offset.

Tran Number	Tran Date	Disc Date	Due Date	Pmt	Amount Remaining	Description
E457957	9/11/15	10/11/15	10/11/15		6325.00-	DUPLICATEPAID
E538944	9/22/15	10/22/15	10/22/15		331.53-	DUPLICATEPAID
E545138	9/24/15	10/24/15	10/24/15		2486.00-	DUPLICATEPAID
E556487	9/25/15	10/25/15	10/25/15		1972.60-	DUPLICATEPAID
UC51179	12/15/15	1/14/16	1/14/16		672.37-	UnappliedCash
UC56182	3/03/16	4/02/16	4/02/16		2308.56-	UnappliedCash
F393922	4/18/16	5/18/16	5/18/16		2124	Invoice
F445616	5/06/16	6/05/16	6/05/16		136.32	Invoice
F559495	5/23/16	6/22/16	6/22/16		136.32-	Credit Memo
UC64486	7/11/16	8/10/16	8/10/16		156523.35-	Unapplied Cash

I thank you in advance and hope you have a good weekend.  
Sincerely

*David Lujan*

Municipal Credit Manager  
South East & West Regions



1830 Craig Park Court  
St. Louis, MO 63146

Phone: 314-995-9138 Fax: 314-432-8481

[JOSE.LUJAN@hdsupply.com](mailto:JOSE.LUJAN@hdsupply.com)

**ATTENTION!**

**\*Florida Customers:**

**NEW REMIT ADDRESS for Payments!:**

HD Supply Waterworks



# **SUPPLY** WATERWORKS

## **STATEMENT**

1830 Craig Park Court  
St. Louis, MO 63146

Statement Date 8/29/2016  
Account # 040940  
Sales Rep JOHN WOOD  
Phone # (850) 478-6372  
Branch #025 Pensacola, FL  
Balance Due \$153,745.41-

Remit To:  
HD SUPPLY WATERWORKS, LTD.  
PO BOX 4853  
ORLANDO FL 32802-4853

FREEPORT, CITY OF  
PO BOX 339  
FREEPORT FL 32439-0339

Previous Balance \$153,745.41-  
Payments \$.00  
Purchases/Cr/Adj \$.00  
Current Balance \$153,745.41-

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date	Type	Invoice	Purchase Order	1-30 Days	31-60 Days	61-90 Days	Over 90 Days
<b>*STOCK ACCOUNT*</b>							
9/11/15	INV	E457957	LARRY				6,325.00-
9/22/15	INV	E538944	LARRY TUGGLE				331.53-
9/24/15	INV	E545138	LARRY				2,486.00-
9/25/15	INV	E556487	CHRIS				1,972.60-
12/15/15	U/C	UC51179					672.37-
3/03/16	U/C	UC56182					2,308.56-
4/18/16	INV	F393922	FREEPORT WAT				2,124.00
7/11/16	U/C	UC64486				156,523.35-	
8/16/16	INV	F977241	LARRY T.		14,750.00		
<b>STOCK ACCOUNT TOTAL</b>				153,745.41-	.00	14,750.00	156,523.35-
							11,972.06-

200-596-076

ADJ - Adjustment  
C/M - Credit Memo  
D/M - Debit Memo  
INV - Invoice  
PAY - Payment  
B/C - Service Chg  
U/C - Unapplied

Customer Totals: \$ .00 \$14,750.00 \$156,523.35- \$11,972.06-

The transactions included on this statement are governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: [www.waterworks.hdsupply.com/2andC](http://www.waterworks.hdsupply.com/2andC).

Balance Due \$153,745.41-

## OFFICIAL CHECK

HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY

Trustmark.

200596077

CITY OF FREEPORT

Remitter

Date 7/7/2016

85-6

Pay To The  
Order of I-C CONTRACTORS, INC.

\$4,400.00\*\*

Dollars

\*\*\*Four Thousand Six Hundred and 00/100\*\*\*\*\*

Drawer: Trustmark National Bank

Authorized Signature

Mary Cech

MP

Recorded 00762 05

Authorized Signature

MP

DRAWEE: TRUSTMARK NATIONAL BANK, JACKSON, MS

Two Signatures Required If \$10,000 or More

⑈ 200596077 ⑈ ⑆065300279⑆ ⑈ 1002044600⑈

## OFFICIAL CHECK

HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY

Trustmark.

200596076

CITY OF FREEPORT

Remitter

Date 7/7/2016

85-65

Pay To The  
Order of H.D. SUPPLY WATERWORKS

\$156,523.35\*\*

Dollars

\*\*\*One Hundred Fifty Six Thousand Five Hundred Twenty Three and 35/100\*\*\*\*\*

Drawer: Trustmark National Bank

Authorized Signature

Mary Cech

MP

Recorded 00762 05

Authorized Signature

MP

DRAWEE: TRUSTMARK NATIONAL BANK, JACKSON, MS

Two Signatures Required If \$10,000 or More

⑈ 200596076 ⑈ ⑆065300279⑆ ⑈ 1002044600⑈

## OFFICIAL CHECK

HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY

Trustmark.

200596078

CITY OF FREEPORT

Remitter

Date 7/7/2016

85-2653

Pay To The  
Order of HYDRA SERVICES, INC.

\$86,153.25\*\*

Dollars

\*\*\*Eighty Six Thousand One Hundred Fifty Three and 25/100\*\*\*\*\*

Drawer: Trustmark National Bank

Authorized Signature

Mary Cech

MP

Recorded 00762 05

Authorized Signature

MP

DRAWEE: TRUSTMARK NATIONAL BANK, JACKSON, MS

Two Signatures Required If \$10,000 or More

⑈ 200596078 ⑈ ⑆065300279⑆ ⑈ 1002044600⑈



OFFICIAL CHECK

200596079

Remitter CITY OF FREEPORT

Date 7/7/2016

85  
6Pay To The  
Order of L & K CONTRACTING COMPANY

\$ \*61,200.00\*\*

\*\*\*Sixty One Thousand Two Hundred and 00/100\*\*\*\*\*

Dollars

Drawer: Trustmark National Bank

Recorded 00762 05

Authorized Signature

MP

DRAWEE: TRUSTMARK NATIONAL BANK, JACKSON, MS

Authorized Signature

MP

Two Signatures Required If \$10,000 or More

⑈ 200596079⑈ ⑆065300279⑆ ⑈ 1002044600⑈



	City Books
Ending Balance	1,787,164.50
Corrections	(1,204,352.11)
Bank Interest	
Ending Balance	582,812.39

	Bank Stmt
	582,812.39
O/S Checks	-
O/S Deposits	-
Returned Cks	
	582,812.39

diff

## O/S CHECKS

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
-------------	----------------	---------------	-------------	----------------	---------------

Total	
-------	--

Grand Total O/S Checks -

## O/S DEPOSITS

<u>Date</u>	<u>Amount</u>
-------------	---------------

## CORRECTIONS

Correct 9/30/ Correct 9/30/15 Audit A. (647,359.80) Dr. 420-10112  
(\$648,000 entry less \$640.20 per auditor WP)

1st Quarter Interest	264.71	Cr. 420-36100
	✓(158,801.54)	on Se Bank Rec
2nd Quarter Interest	244.02	Cr. 420-36100
To Sewer	✓(80,000.00)	on Se Bank Rec
To General	✓(202,028.29)	Dr. 420-38130
3rd Quarter Interest	200.14	Cr. 420-36100
4th Quarter Interest	109.48	Cr. 420-36100
4th Quarter Svc Charge	(0.14)	Dr. 420-535-43010

8/24	23,000.00
9/14	299,939.98
9/26	168,495.41
9/14	(299,939.98)
7/7	(156,523.35)
7/7	(151,953.25)

bal is  
< 116,981.19  
Dr. 440-535-4491

Entry to balance	0.50 Cr. 420-36100
------------------	--------------------

Total	-
-------	---

(1,204,352.11)

2/9/17

# ATTACHMENT 5

## GENERAL FUND

Bank Acct # 31294

GL # 001-10100

Period Sep-16

	City Books		Bank Stmt
Ending Balance	2,987,958.11		2,678,600.53
Corrections	(631,800.80)	O/S Checks	(341,340.27)
Bank Interest		O/S Deposits	18,897.05
		Returned Cks	
Ending Balance	<u>2,356,157.31</u>		<u>2,356,157.31</u>

diff -

## O/S CHECKS

Date	Check #	Amount	Date	Check #	Amount
pmt fr State owed to wa		15,072.00			
pmt fr State owed to wa		44,597.00			
6/28/2016	7283	28,748.50			
pmt fr State owed to se		39,939.00			
pmt fr State owed to se		73,173.25			
pmt fr State owed to wa		8,800.00			
9/22/2016	7332	5,000.00			
9/30/2016	7338	126,010.52			
Total		<u>341,340.27</u>			<u>-</u>

Water

NB

Sewer

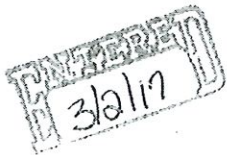
Grand Total O/S Checks 341,340.27

## O/S DEPOSITS

## CORRECTIONS

Date/Batch	Amount				
113016REV2	2,042.50	Recorded a sewer ck #2469 in Gen	✓	10,879.86	Cr. 001-10102
Dec CLR-PNS	342.19	Recorded a sewer ck #2470 in Gen	✓	1,141.76	Cr. 001-10101
DEC CLR2	4,374.26	Recorded NB ck #1878 in Gen	✓	120.00	Cr. 001-10101
3/29/2016	4,426.50	Recorded a sewer ck #2471 in Gen	✓	392.98	Cr. 001-10101
033116DEP	502.45	Recorded a sewer ck #2472 in Gen	✓	145.66	Cr. 001-10101
09/13/16 PAY	81.00	Record Ck #7128, se employee	✓	(269.00)	Dr. 001-581-49120
		Recorded a sewer ck #2473 in Gen	✓	11,300.43	Cr. 001-10102
SEPT CLR2	7,128.15	Record Ck #7142, se expense	✓	(113,657.54)	Dr. 001-581-49120
		Recorded NB ck #1879 in Gen	✓	484.20	Cr. 001-10101
		Recorded a sewer ck #2474 in Gen	✓	6,297.82	Cr. 001-10102
		Reverse 10/30/15PAY batch	✓	232.80	Cr. 001-21820
		Record Ck #7143, wa expense	✓	(39,668.00)	Dr. 001-581-49110
		To correct payment to N. Martin	✓	154.31	Cr. 001-510-43130
		recorded in books twice	✓	(154.31)	Dr. 001-581-49110
		Recorded NB ck #1880 in Gen	✓	145.66	Cr. 001-10101
		Recorded a sewer ck #2475 in Gen	✓	10,829.11	Cr. 001-10101
		Recorded a water ck #5843 in Gen	✓	14,036.81	Cr. 001-10102
		Recorded a water ck #5845 in Gen	✓	550.36	Cr. 001-10101
		Recorded a water ck #5847 in Gen	✓	27,402.12	Cr. 001-10101
		Recorded a water ck #5848 in Gen	✓	16,217.00	Cr. 001-10102
		Recorded a water ck #5850 in Gen	✓	6,287.75	Cr. 001-10101
		Recorded a water ck #5853 in Gen	✓	40,291.00	Cr. 001-10101
		10/31/15ACH (25524.55-4658.60)	✓	(20,865.95)	Dr. 001-10104

Oct





## GENERAL FUND

Bank Acct # 31294

GL # 001-10100

Period Sep-16

CORRECTIONS continued			581-49110
6/15 Recorded a water ck #5797 in Gen	111.00	Cr. 001-541-43130	001-510-431
6/15 Recorded a water ck #5805 in Gen	896.00	Cr. 001-541-43130	
6/15 Recorded a water ck #5807 in Gen	100.00	Cr. 001-510-43015	
6/15 Recorded a water ck #5808 in Gen	50.00	Cr. 001-34720	
9/30/15 correct NBWSEP15 batch ✓	180,830.00	Cr. 001-15120	
9/30/15 correct NBWSEP15 batch	13,876.39	Cr. 001-10101	
9/30/15 correct SEWCKS15 batch ✓	60,602.68	Cr. 001-10103 -\$2,556.47	
		Cr. 001-10102 -\$22,685.56	
		Cr. 001-10101 -\$35,360.65	
8/31/15 correct SEWERAUG15 batch ✓	26,014.72	Cr. 001-10102	
7/31/15 correct WATERCKJUL15 batch ✓	17,248.41	Cr. 001-10102	
7/31/15 correct SewerCk JUL15 batch ✓	36,888.59	Cr. 001-10102	
9/30/15 correct 9/30/15PAY batch ✓	4,171.07	Cr. 001-10104	
9/30/15 correct 9/30/15PAY batch ✓	32,073.71	Cr. 001-10102	
9/30/15 correct 9/30/15PAY batch ✓	75,587.90	Cr. 001-10101	
9/30/15REGP (147964.04-7004.47)	(140,959.57)	Dr. 001-10104	
	14,185.87	Cr. 001-10102	
	5,194.85	Cr. 001-10102	
Balance of entry from FYE 2015	51,024.38		
Entry to balance (-1724.65-215.96)	(1,940.61)		
Recorded a sewer ck #2476 in Gen ✓	10,925.07	Cr. 001-10102	Nov
Recorded NB ck #1881 in Gen ✓	1,015.74	Cr. 001-10101	
Recorded a sewer ck #2477 in Gen ✓	18,818.11	Cr. 001-10101	
Recorded NB ck #1883 in Gen ✓	394.58	Cr. 001-10101	
Recorded a sewer ck #2478 in Gen ✓	12,486.52	Cr. 001-10102	
Recorded a sewer ck #2479 in Gen ✓	3,452.68	Cr. 001-10101	
Recorded a sewer ck #2480 in Gen ✓	19,269.76	Cr. 001-10101	
Recorded a water ck #5854 in Gen ✓	15,868.11	Cr. 001-10102	
Recorded a water ck #5856 in Gen ✓	511.68	Cr. 001-10101	
Recorded a water ck #5857 in Gen ✓	8,360.55	Cr. 001-10101	
11/30/15REGP - Water Meter ✓	(5,348.03)	Dr. 001-10104	
11/30/15REGP - Water ✓	(108,122.62)	Dr. 001-10104	
11/30/15REGP - NB Meter ✓	(889.00)	Dr. 001-10104	
11/30/15REGP - Sewer ✓	(52,255.90)	Dr. 001-10104	
11/30/15REGP - NB ✓	(15,257.47)	Dr. 001-10104	
Amount recorded in Nov & Dec	(10,961.25)	Dr. 001-10104	Dec
Ck #7157	(100.00)	Dr. 001-34750	
Ck #7164 ✓	(165.00)	Dr. 001-581-49120	
Recorded a sewer ck #2481 in Gen ✓	12,785.34	Cr. 001-10102	
Recorded a sewer ck #2483 in Gen ✓	158.08	Cr. 001-10101	
Recorded NB ck #1884 in Gen ✓	814.98	Cr. 001-10101	
Recorded a sewer ck #2485 in Gen ✓	8,397.17	Cr. 001-10101	
Recorded a sewer ck #2488 in Gen ✓	12,454.90	Cr. 001-10102	
Recorded a water ck #5864 in Gen ✓	16,405.42	Cr. 001-10102	
Recorded NB ck #1886 in Gen ✓	4,134.55	Cr. 001-10101	
Recorded a sewer ck #2489 in Gen ✓	17,464.99	Cr. 001-10101	
Recorded a water ck #5865 in Gen ✓	16,519.92	Cr. 001-10101	
Recorded NB ck #1887 in Gen ✓	145.66	Cr. 001-10101	
Recorded a sewer ck #2491 in Gen ✓	16,166.72	Cr. 001-10101	
Recorded a water ck #5867 in Gen ✓	8,902.18	Cr. 001-10101	

## GENERAL FUND

Bank Acct # 31294

GL # 001-10100

Period Sep-16

## CORRECTIONS continued

Recorded a sewer ck #2493 in Gen	✓ 12,048.48	Cr. 001-10102
Recorded a water ck #5869 in Gen	✓ 15,590.16	Cr. 001-10102
Dec Clearing (PNS)	✓ 342.19	Cr. 001-10103
Dec Clearing 2	✓ 4,374.26	Cr. 001-10104
Recorded NB ck #1892 in Gen	✓ 271.00	Cr. 001-10101
Recorded a sewer ck #2496 in Gen	✓ 23,709.62	Cr. 001-10103
Recorded a sewer ck #2497 in Gen	✓ 4,818.38	Cr. 001-10101
Recorded a sewer ck #2498 in Gen	✓ 14,799.39	Cr. 001-10102
Recorded a sewer ck #2499 in Gen	✓ 7,616.21	Cr. 001-10101
Recorded NB ck #1890 in Gen	✓ 9.79	Cr. 001-10101
Recorded a sewer ck #2501 in Gen	✓ 426.64	Cr. 001-10101
Recorded a sewer ck #2500 in Gen	✓ 11,464.50	Cr. 001-10102
Recorded a sewer ck #2503 in Gen	✓ 11,464.50	Cr. 001-10102
Recorded a sewer ck #2504 in Gen	✓ 13,861.32	Cr. 001-10101
Recorded a sewer ck #2505 in Gen	✓ 2,540.56	Cr. 001-10101
Recorded a sewer ck #2506 in Gen	✓ 10,790.90	Cr. 001-10102
Recorded a sewer ck #2507 in Gen	✓ 17,468.09	Cr. 001-10101
Recorded a sewer ck #2508 in Gen	✓ 11,621.63	Cr. 001-10102
Recorded a sewer ck #2509 in Gen	✓ 22,756.14	Cr. 001-10101
Recorded in Jan & Feb	✓ (206.23)	Dr. 001-10103
Recorded in Jan & Feb	✓ (5,949.83)	Dr. 001-10104
Unrecorded Ck #7204 to open CDBG	✓ (1,000.00)	On CDBG Bank Rec
Unrecorded Ck #7204-open Wa Tie-In	(1,000.00)	Dr. 001-581-49110
Unrecorded Ck #7205-open Wa Upgra	(1,000.00)	Dr. 001-581-49110
Unrecorded trf to CDBG acct.	✓ (5,000.00)	On CDBG Bank Rec
Recorded in Feb & Mar	✓ (125.00)	Dr. 001-10103
Recorded in Feb & Mar	✓ (351,641.19)	Dr. 001-10104
3/4/2016 Bank Deposit	543.74	???
Recorded in Mar & Apr	✓ (322.71)	Dr. 001-10104
Recorded in Mar & Apr	✓ (13,457.81)	Dr. 001-10104
Unrecorded trf to CDBG acct.	✓ (7,500.00)	On CDBG Bank Rec
Record Ck #7223, se expense	✓ (39,987.84)	Dr. 001-581-49120
Record Ck #7224, se expense	✓ (38,277.00)	Dr. 001-581-49120
Record Ck #7227, se expense	✓ (40,500.00)	Dr. 001-581-49120
Record Ck #7234, se expense	✓ (1,620.18)	Dr. 001-581-49120
Record Ck #7238, se expense	✓ (1,464.88)	Dr. 001-581-49120
Record Ck #7244, se expense	✓ (22,696.00)	Dr. 001-581-49120
Record Ck #7245, se expense	✓ (141,055.29)	Dr. 001-581-49120
Record Ck #7247, se expense	✓ (1,070.00)	Dr. 001-581-49120
Record Ck #7250, se expense	✓ (472.00)	Dr. 001-581-49120
Record Ck #7258, se expense	✓ (6,136.35)	Dr. 001-581-49120
Record Ck #7259, se expense	✓ (7,272.70)	Dr. 001-581-49120
Record Ck #7260, se expense	✓ (3,098.40)	Dr. 001-581-49120
\$202,028.29 deposit incorrectly record	(0.60)	Dr. 001-510-43009
May fr CLR2	✓ 8,731.25	Cr. 001-10104
Record Ck #7266, se expense	✓ (14,851.15)	Dr. 001-581-49120
Record Ck #7270, se expense	✓ (101,700.00)	Dr. 001-581-49120
Record Ck #7272, se expense	✓ (28,104.00)	Dr. 001-581-49120
Record Ck #7284, se expense	✓ (3,960.00)	Dr. 001-581-49120
Record Ck #7285, se expense	✓ (200.00)	Dr. 001-581-49120

303,650.67

180,780.26

Jan

Feb

Mar

Apr

May

June



## GENERAL FUND

Bank Acct # 31294

GL # 001-10100

Period Sep-16

## CORRECTIONS continued

Record Ck #7290, se expense	✓ (33,885.11)	Dr. 001-581-49120	July
Record Ck #7294, wa expense	✓ (226,408.91)	Dr. 001-581-49110	
Unrecorded trf to CDBG acct.	✓ (5,744.90)	On CDBG Bank Rec	
Unrecorded trf from CLR2	✓ 266.66	Cr. 001-10104	Aug
Unrecorded franchise fee	9,581.11	Cr. 001-31310	
Unrecorded Advalorem Tax	2.78	Cr. 001-31110	
Unrecorded Advalorem Tax	3,000.02	Cr. 001-31110	
Unrecorded Interest	69.12	Cr. 001-36100	
Record Ck #7309, se expense	✓ (21,600.00)	Dr. 001-581-49120	
9/1/2016 Bank Deposit	1,303.77	???	Sept
Unrecorded franchise fee	10,212.49	Cr. 001-31310	
Unrecorded Interest	67.14	Cr. 001-36100	
Record Ck #7328, se expense	✓ (91,476.37)	Dr. 001-581-49120	
SEPT CLR2	✓ 7,128.15	Cr. 410-10104	

(20)-10/01

Total 18,897.05(631,800.80)

Total CRI adj per cash worksheet	888,271.39
Total adj found from FYE 2015	(326,371.62) add H58 to H75
Total adj made in 9/15 (Audit AJE btch	(111,332.46)
	(59,033.91)
	(488,473.06)
	147,964.04
Balance of entry to make	<u>51,024.38</u>





# Peoples National Bank

Date: 6/30/2016 Page: 4 of 5  
Primary Account: 31294

DEPOSIT TICKET

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/29/16

PAY TO THE ORDER OF: City of Freport

AMOUNT: \$13,741.08

MEMO: Payroll

Signature: Rebecca P. Perna

Check Number: 7264

Amount: \$13,741.08

Date 6/29/2016 Amt \$13,741.08

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/15/16

PAY TO THE ORDER OF: Germaine Butts

AMOUNT: \$100.00

MEMO: deposit refund

Signature: Rebecca P. Perna

Check Number: 7248

Amount: \$100.00

Ck# 7248 Date 6/15/2016 Amt \$100.00

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/7/16

PAY TO THE ORDER OF: Ramon Patricia Hinojosa Garcia

AMOUNT: \$100.00

MEMO: normal patch deposit refund

Signature: Rebecca P. Perna

Check Number: 7256

Amount: \$100.00

Ck# 7256 Date 6/7/2016 Amt \$100.00

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/10/16

PAY TO THE ORDER OF: Namsha Hall

AMOUNT: \$100.00

MEMO: normal patch deposit refund

Signature: Rebecca P. Perna

Check Number: 7257

Amount: \$100.00

Ck# 7257 Date 6/10/2016 Amt \$100.00

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/3/16

PAY TO THE ORDER OF: Peeble-Rish, Inc.

AMOUNT: \$6,136.35

MEMO: Inv # 308 Proj 493.036

Signature: Rebecca P. Perna

Check Number: 7258

Amount: \$6,136.35

Ck# 7258 Date 6/3/2016 Amt \$6,136.35

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/1/16

PAY TO THE ORDER OF: Greg Torres

AMOUNT: \$160.00

MEMO: Comm Center Piers

Signature: Rebecca P. Perna

Check Number: 7263

Amount: \$160.00

Ck# 7263 Date 6/1/2016 Amt \$160.00

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/1/16

PAY TO THE ORDER OF: City of Freport

AMOUNT: \$16,258.58

MEMO: Payroll

Signature: Rebecca P. Perna

Check Number: 7264

Amount: \$16,258.58

Ck# 7264 Date 6/1/2016 Amt \$16,258.58

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/2/16

PAY TO THE ORDER OF: City of Freport

AMOUNT: \$14,076.01

MEMO: Payables

Signature: Rebecca P. Perna

Check Number: 7265

Amount: \$14,076.01

Ck# 7265 Date 6/2/2016 Amt \$14,076.01

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/7/16

PAY TO THE ORDER OF: HD Supply Waterworks

AMOUNT: \$14,851.15

MEMO: F504655, F467585, F462683

Signature: Rebecca P. Perna

Check Number: 7266

Amount: \$14,851.15

Ck# 7266 Date 6/7/2016 Amt \$14,851.15

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/9/16

PAY TO THE ORDER OF: City of Freport

AMOUNT: \$16,028.74

MEMO: Payables

Signature: Rebecca P. Perna

Check Number: 7267

Amount: \$16,028.74

Ck# 7267 Date 6/9/2016 Amt \$16,028.74

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/17/16

PAY TO THE ORDER OF: Jesus Alvarez

AMOUNT: \$100.00

MEMO: refund of deposit from later

Signature: Rebecca P. Perna

Check Number: 7268

Amount: \$100.00

Ck# 7268 Date 6/17/2016 Amt \$100.00

CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREPORT, FL 32439-0333

DATE: 6/15/16

PAY TO THE ORDER OF: City of Freport

AMOUNT: \$18,242.25

MEMO: Payroll

Signature: Rebecca P. Perna

Check Number: 7269

Amount: \$18,242.25

Ck# 7269 Date 6/15/2016 Amt \$18,242.25

NT-PN-003-000246-001-002-160701 000246 K07





# Peoples National Bank

Date 6/30/16  
Account Number  
Enclosures

Page 2  
31294  
20

## PUBLIC FUNDS INTEREST CHECKING

31294 (Continued)

\*\*\* Deposits \*\*\*

Date	Description	Amount
	ID #-999995	
	TRACE #-063112784381156	
6/22	PAYMENTS STATE OF FLORIDA 9001395052 06/22/16	✓ 1,698.73 AD ✓
	ID #-154187380706254	
	TRACE #-091000013271346	
6/22	PAYMENTS STATE OF FLORIDA 9001395052 06/22/16	39,939.00 AD XFER TO WATER
	ID #-154187380703899	
	TRACE #-091000013269529	
6/22	PAYMENTS STATE OF FLORIDA 9001395052 06/22/16	✓ 67,259.04 AD ✓
	ID #-154187380706455	
	TRACE #-091000013271547	
6/22	PAYMENTS STATE OF FLORIDA 9001395052 06/22/16	73,173.25 AD XFER TO WATER
	ID #-154187380703907	
	TRACE #-091000013269537	
6/23	PAYMENTS STATE OF FLORIDA 9001395052 06/23/16	✓ 37,095.46 AD ✓
	ID #-154187380710222	
	TRACE #-091000014346289	
6/28	PAYMENTS STATE OF FLORIDA 9001395052 06/28/16	✓ 1,761.22 AD ✓
	ID #-154187380721288	
	TRACE #-091000012357103	
6/29	DDA REGULAR DEPOSIT	✓ 13,741.08 ✓
6/30	INTEREST PAID 30 DAYS	✓ 75.73 IE ✓

\*\*\* Checks in Serial Number Order \*\*\*

Date	Check No.	Amount	Date	Check No.	Amount
6/15	7248	100.00 ✓	6/15	7269	18,242.25 ✓
6/07	7256*	100.00 ✓	6/16	7270 se	101,700.00 ✓
6/10	7257	100.00 ✓	6/16	7271	34,226.12 ✓
6/03	7258	6,136.35 ✓	6/21	7272 se	28,104.00 ✓
6/01	7263*	160.00 ✓	6/22	7273	750.00 ✓
6/01	7264	16,258.58 ✓	6/16	7274	16,077.07 ✓
6/02	7265	14,076.01 ✓	6/27	7275	100.00 ✓
6/07	7266 se	14,851.15 ✓	6/23	7278*	92,495.72 ✓
6/09	7267	16,028.74 ✓	6/29	7279	19,535.33 ✓
6/17	7268	100.00 ✓			

\*Indicates Break in Check Number Sequence

7284 se

39,600.00

7285 se

800.00





# Peoples National Bank

Date: 5/31/2016 Page: 4 of 5  
Primary Account: 31294

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-5-16  
AMOUNT \$202,028.29  
MEMO 202028.29  
Ck# 7241

Date 5/5/2016 Amt \$202,028.29

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-13-16  
AMOUNT \$10,297.72  
MEMO 10297.72  
Ck# 7243

Date 5/13/2016 Amt \$10,297.72

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-19-16  
AMOUNT \$60.00  
MEMO 60.00  
Ck# 7244

Date 5/19/2016 Amt \$60.00

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-19-16  
AMOUNT \$2,586.42  
MEMO 2586.42  
Ck# 7230

Ck# 7230 Date 5/20/2016 Amt \$2,586.42

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-3-16  
AMOUNT \$100.00  
MEMO 100.00  
Ck# 7237

Ck# 7237 Date 5/3/2016 Amt \$100.00

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-4-16  
AMOUNT \$1,464.88  
MEMO 1464.88  
Ck# 7238

Ck# 7238 Date 5/4/2016 Amt \$1,464.88

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-4-16  
AMOUNT \$125,300.21  
MEMO 125300.21  
Ck# 7241

Ck# 7241 Date 5/4/2016 Amt \$125,300.21

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-3-16  
AMOUNT \$13,383.54  
MEMO 13383.54  
Ck# 7243

Ck# 7243 Date 5/4/2016 Amt \$13,383.54

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-5-16  
AMOUNT \$22,696.00  
MEMO 22696.00  
Ck# 7244

Ck# 7244 Date 5/9/2016 Amt \$22,696.00

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-5-16  
AMOUNT \$141,055.29  
MEMO 141055.29  
Ck# 7245

Ck# 7245 Date 5/9/2016 Amt \$141,055.29

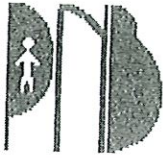
DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-5-16  
AMOUNT \$4,249.71  
MEMO 4249.71  
Ck# 7246

Ck# 7246 Date 5/10/2016 Amt \$4,249.71

DEPOSIT TICKET  
CITY OF FREPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32433-0333  
DATE 5-5-16  
AMOUNT \$1,070.00  
MEMO 1070.00  
Ck# 7247

Ck# 7247 Date 5/18/2016 Amt \$1,070.00





# Peoples National Bank

Date: 5/31/2016 Page: 5 of 5  
Primary Account: 31294

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5/16/16

PAY TO THE ORDER OF: John Cruz

AMOUNT: \$ 100.00

MEMO: deposit refund

Signature: [Signature]

Check Number: 7249

Ck# 7249 Date 5/17/2016 Amt \$100.00

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-18-16

PAY TO THE ORDER OF: City of Freeport

AMOUNT: \$ 1873.43

MEMO: One thousand eight hundred seventy three + 43/100

Signature: [Signature]

Check Number: 7255

Ck# 7255 Date 5/19/2016 Amt \$1,873.43

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-18-16

PAY TO THE ORDER OF: HD Supply Waterworks

AMOUNT: \$ 472.00

MEMO: Four hundred seventy two + 00/100

Signature: [Signature]

Check Number: 7250

Ck# 7250 Date 5/18/2016 Amt \$472.00

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-24-16

PAY TO THE ORDER OF: Dewberry

AMOUNT: \$ 7,272.70

MEMO: Seventy two hundred seventy two + 70/100

Signature: [Signature]

Check Number: 7259

Ck# 7259 Date 5/31/2016 Amt \$7,272.70

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-12-16

PAY TO THE ORDER OF: City of Freeport

AMOUNT: \$ 17,098.02

MEMO: Seventeen thousand ninety eight + 02/100

Signature: [Signature]

Check Number: 7251

Ck# 7251 Date 5/13/2016 Amt \$17,098.02

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-24-16

PAY TO THE ORDER OF: Dewberry

AMOUNT: \$ 3,098.40

MEMO: Three thousand ninety eight + 40/100

Signature: [Signature]

Check Number: 7260

Ck# 7260 Date 5/31/2016 Amt \$3,098.40

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5/16/16

PAY TO THE ORDER OF: Sue Conry

AMOUNT: \$ 100.00

MEMO: One hundred

Signature: [Signature]

Check Number: 7252

Ck# 7252 Date 5/25/2016 Amt \$100.00

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-24-16

PAY TO THE ORDER OF: City of Freeport

AMOUNT: \$ 9,224.95

MEMO: Nine thousand two hundred twenty four + 95/100

Signature: [Signature]

Check Number: 7261

Ck# 7261 Date 5/25/2016 Amt \$9,224.95

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-17-16

PAY TO THE ORDER OF: City of Freeport

AMOUNT: \$ 15,618.31

MEMO: Fifteen thousand six hundred eighteen + 31/100

Signature: [Signature]

Check Number: 7253

Ck# 7253 Date 5/18/2016 Amt \$15,618.31

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-26-16

PAY TO THE ORDER OF: Dana Weiler

AMOUNT: \$ 100.00

MEMO: One hundred

Signature: [Signature]

Check Number: 7262

Ck# 7262 Date 5/31/2016 Amt \$100.00

CITY OF FREEPORT  
GENERAL OPERATING FUND  
PO BOX 333  
FREEPORT, FL 32439-0333

DATE: 5-18-16

PAY TO THE ORDER OF: Dana Weiler

AMOUNT: \$ 72.00

MEMO: Seventy two + 00/100

Signature: [Signature]

Check Number: 7254

Ck# 7254 Date 5/31/2016 Amt \$72.00

# ATTACHMENT 6

City of Freeport  
Identified Payments to Selected Payees  
FYE 9/30/2015 and 9/30/2016  
Excludes Transfers and Government Payees

Sort	Date	Check Number	Bank Statement Description	Checks / Debits
			3 Missing Checks Total	(180,867.00)
			331 Pool & Beach Supply Total	(2,088.24)
			A Aanytime Locksmithing Total	(2,634.14)
			Account Payables Total	(3,329,088.05)
			ACH DEBIT USDA RD DCFO PAYMENT Total	(320,624.00)
			Addison Parker Total	(5,045.51)
			Adkinson Law Firm, LLC Total	(53,086.14)
			ADT Security Services Total	(1,256.38)
			Advance Auto Parts Total	(1,428.02)
			Advanced Home LLC Total	(8,230.00)
			Advanced Lawn Control Total	(28,320.00)
			Advantage Refrigeration & Air Total	(1,218.35)
			AFLAC Total	(21,509.06)
			AFS Associates Total	(1,200.00)
			AIG Total	(5,826.00)
			Airgas South, Inc. Total	(1,408.15)
			Alagna Pool Supply Total	(788.25)
			Alaqua Pool Services Total	(3,106.65)
			Allen Thomas Total	(4,393.67)
			Amanda Adams Total	(2,494.00)
			Andrew D. Ham Total	(3,159.93)
			Andrew Jay Total	(1,400.00)
			Aqua Products Total	(20,246.31)
			Arrow Industrial Supply Total	(1,049.64)
			Artie Rorriquez Total	(1,000.00)
			ATCO International Total	(1,694.76)
			Austin C. Cosson Total	(9,245.92)
			B&M Tire Center Total	(15,357.70)
			Banktrust Total	(53,332.00)
			Banyon Data Systems, Inc. Total	(1,590.00)
			Banyon Data Systems, Inc.. Total	(1,965.00)
			Barbara J. Moore Total	(268.78)
			Barbara Moore Total	(1,666.43)
			Bayshore Roofing & Repair Inc Total	(8,552.35)
			Bayshore Roofing & Repair Inc & Repair Inc Total	(6,950.00)
			Bethanne Krafft Total	(3,787.44)
			Bill Fischer Total	(2,800.00)
			Blue Cross/Blue Shield Total	(469,762.38)
			Bosso-IMHOF Environmental Total	(3,600.00)
			Brianna Watson Total	(3,355.24)
			Brittany Hinkle Total	(1,850.00)
			Business Forms & Accounting Total	(1,244.05)
			C/O Beach Sunsets, Inc Inc Trustmark National Bank Total	(1,030.59)
			Campbell Commercial Services L Total	(1,446.68)
			Capital Equipment Total	(6,430.00)
			Carr, Riggs & Ingram, LLC Total	(50,832.50)
			Carrot Top Industries Total	(1,090.03)
			Cash Total	(1,000.00)
			Cashier Check To "Walth" County Total	(1,000,000.00)
			Cashiers Check Total	(138,218.39)



Cass, Data & Mailing Total	(58,478.68)
Cathy Construction Inc Total	(113,657.54)
Cathy Construction Inc Inc Total	(3,345.00)
Century Link Total	(26,423.97)
Challenger Teamwear Total	(2,703.40)
Check CHGS Main Street Total	(1,184.86)
Chelco Services, Inc. Total	(535,833.96)
Chevron U.S.A. Inc. Total	(15,045.80)
Christopher Campbell Total	(1,146.93)
City Hall Reserve Fund Total	(3,431.20)
City Hall Sinking Fund Total	(34,312.00)
Clearing Account #1 Total	(9,949.37)
Clearing Account #2 Total	(16,717.12)
Clifton Dixon Total	(24,587.57)
Closing Withdrawal Total	(288,956.47)
Coastal Cleaners Total	(1,280.00)
Coastal Equip Rental Total	(11,619.76)
Colby Fanto Total	(1,011.58)
Collins Fire Extinguisher Total	(1,468.36)
Community Coffee Company Total	(3,120.00)
Computer Network Total	(6,086.15)
Correction - Deposit Total	(3,514.56)
Cox Communications Total	(30,810.54)
Craigs Generator Service Total	(14,454.03)
CRC Pool Services LLC Total	(2,985.00)
Credit Card Payment 9365160000 Total	(7,476.88)
Crest Supply Total	(3,611.46)
Crownel Jewelz Bank Total	(1,050.00)
Dana Terrell Total	(1,000.00)
Dana Weiler Total	(3,159.29)
Data Flow Systems, Inc Total	(98,801.62)
Davis Supply Total	(10,702.00)
DDA Debit Total	(1,500.00)
Defuniak Herald Breeze Total	(7,521.55)
Department of Corrections Total	(114,369.03)
Destin Locksmithing Total	(6,673.43)
Dewberry Total	(103,421.41)
Diplomat Resort & Spa Total	(1,216.00)
Direct Pay Total	(598,404.06)
Discount Safe Outlet Total	(8,686.98)
Donna M. Hinson Total	(16,814.99)
Dozer Construction Total	(1,475.00)
Dr. Horton Total	(11,625.66)
Elite Trailers Total	(4,099.00)
Embassy Suites Total	(1,540.00)
Emerald Coast Alarms Total	(6,795.51)
Employment Publishing Total	(9,484.80)
Exxon Total	(57,208.56)
Fee Total	(1,024.00)
Ferguson Enterprises Inc. Total	(106,508.62)
Fire Impact Fee Account Total	(4,200.00)
Firetec Used Apparatus Sales Total	(10,000.00)
First In Services LLC Total	(1,533.61)
FL Dept Environmental Protectn Total	(6,000.00)
FL Municipal Insurance Trust Total	(383,081.25)
Fleet & Smith P.A. Total	(1,269.00)
Fleetco Total	(5,299.67)
Florida Disbursement Unit Total	(7,512.15)

Florida Rural Water Assoc Total	(1,355.00)
Forrest Melvin Total	(9,895.80)
Forterra Total	(33,885.11)
Fortiline Total	(226,408.91)
Fortline Waterworks Total	(9,225.98)
Frank C&C Total	(1,108.74)
Frank's Cash & Carry Total	(33,846.13)
Freeport Auto Parts Total	(8,214.69)
Freeport High School Total	(2,040.00)
Freeport Meter Fund Total	(20,912.40)
FRS Division of Retirement Total	(319.71)
FWEA Utility Council Total	(1,253.00)
Gac Contractors Total	(14,398.00)
Garland Lawn Control Total	(13,800.00)
Gary Thomas Total	(14,688.00)
Gary's Electric Inc. Total	(18,096.69)
General Fund Total	(112,835.46)
General Operating Fund Total	(50,189.50)
Gilbert Pump & Mechanical, Inc Total	(4,000.00)
Glenn Raffield Total	(2,725.25)
Green Earth Supply Total	(1,749.15)
Greenworks Irrigation & Land Total	(9,998.50)
Griner Drilling Services, Inc. Total	(87,084.00)
Gulf Coast Pump & Equipment Total	(297,381.04)
Gulf Ice Systems Inc Total	(3,485.01)
H&T Contractors, Inc. Total	(21,768.51)
H.D. Supply Waterworks Total	(3,551.00)
Halifax Media Group Total	(19,536.46)
Happy Computers Total	(15,162.61)
Hawkins Inc. Total	(6,674.75)
HD Waterworks Total	(661,900.69)
Hdr Const Control Corp Total	(170.05)
Henry P. Wright Total	(4,976.78)
Holiday Builders Total	(2,654.13)
Hydra Services, Inc. Total	(86,153.25)
Hydroscout Group Total	(2,190.00)
I-C Contractors, Inc. Total	(4,600.00)
Illegible Total	(2,200.00)
Janice Mclean Total	(1,229.93)
Jason Reddick Total	(1,100.00)
Jennifer A. Douglas Total	(18,590.53)
Jim House & Associates Total	(2,505.00)
Jimmy Denmo tile installers Total	(1,800.00)
Johhny R. McCormick Total	(5,060.81)
John Deere Landscapes Total	(3,996.69)
Jones Phillips + Associates Inc. Total	(18,000.00)
Jurgen Kallenbach Total	(1,496.81)
Justice McKinney Total	(3,249.77)
Justin Sullivan Total	(1,962.59)
Karen M. Cuchens Total	(21,655.64)
Karen Mischlich Mueller Total	(1,095.00)
Kathy Dunbar Total	(10,848.74)
Kimball Midwest Total	(3,200.16)
Kingdom Imprints Total	(5,100.00)
Konica Minolta Total	(14,030.52)
L&K Contracting Company Inc Total	(455,308.66)
Land's End Coporate Sales Total	(39,846.20)
Land's End Corporate Sales Total	(2,544.08)

Larry G. Tuggle Jr. Total	(83,529.31)
Latilda R. Hughes-Neel Total	(2,863.39)
Laura Ham Total	(2,313.90)
Linda A. Watson Total	(6,599.85)
Loan PMTS COBANK Total	(126,180.73)
Lowe's Total	(3,925.87)
Mail Finance Total	(2,822.41)
Mastercard Total	(46,223.87)
Mchenry & Wimer-Zills Inc. Total	(18,208.75)
Mckinney Construction Total	(29,500.00)
McLean's Well Drilling Service Total	(17,257.00)
Mission Communications LLC Total	(4,516.20)
National Business Furniture Total	(3,488.40)
Neopost USA Total	(3,424.14)
Nicholas Hughes Total	(7,660.97)
North Bay Impact Fee Fund Total	(2,250.00)
North Bay Meter Fund Total	(50,538.52)
North Bay Operating Fund Total	(4,504.36)
North Bay Reserve Account Total	(12,280.64)
North Bay Sinking Account Total	(120,360.00)
North Bay Water Total	(67,003.62)
North Bay Water Fund Total	(68,554.82)
North Bay Water Meter Fund Total	(41,510.04)
NWFL C Store Inc Total	(32,376.52)
Ocoytelmore Total	(1,000.00)
ODIS Brown A/C & Heating SVC Total	(1,125.00)
Okaloosa Gas District Total	(1,341.23)
Omni Industrial Systems Total	(1,930.42)
Opportunity Florida Total	(1,000.00)
Paige Boone Total	(4,792.32)
Panama City Toyota Total	(3,886.23)
Payable Account Total	(53,739.21)
Payee Illegible Total	(58,032.75)
Payment CK Wex FSC Total	(1,404.51)
Payment USDA RD DCFO Total	(283,269.85)
Payroll account Total	(1,033,908.38)
Peoples Hall Bank Total	(50,000.00)
Peoples National Bank/City of Freeport Total	(17,156.00)
People's National Banks Total	(2,918.81)
Personnel Concepts Total	(154.90)
Pool Life Inc Total	(2,586.42)
Powerplan Total	(5,330.91)
Power-Tel Utility Products Total	(12,350.00)
Praestare Engineering, Inc Total	(73,508.00)
Preauthpmt True Reversals Total	(4,864.02)
Preble-Rish Inc. Total	(296,268.35)
Premium Bluecross Florida Total	(46,452.42)
Pro Chem Inc. Total	(13,409.78)
Purity Chemicals Total	(10,409.80)
Quill Total	(23,196.33)
Regional Planning Council Total	(1,248.00)
Rescue Systems Unlimited Total	(1,190.00)
Resort Quest Total	(1,006.16)
Return Fee Total	(652.00)
Return Item Total	(9,675.89)
Richard Alden Total	(34,029.81)
RITEC Industrial Products Total	(1,154.00)
RNBS, Inc DBA Rugged Notebooks Total	(1,644.00)



Robert D. Fawcett Total	(1,813.53)
Robert Levison Total	(2,750.00)
Russ Barley Total	(3,336.41)
Sam R. Bruner Total	(2,100.00)
Sam's Club Total	(5,532.97)
Santa Rosa Beach Total	(2,266.53)
Sensus USA Total	(3,622.47)
Servepro Total	(1,354.35)
Sewer Impact Fee Account Total	(41,000.00)
Sewer Operating Fund Total	(888,052.69)
Sewer Sinking Account Total	(43,600.00)
Shannon Bonds Total	(8,458.31)
Sidney Russell Barley Total	(27,649.63)
Site One Landscape Supply Total	(1,740.24)
Smiths Signs & Printing Total	(2,156.00)
Southeast Site & Underground Total	(13,595.00)
Southeast Water Systems Total	(11,014.31)
Spivas Well Drilling LLC Total	(4,060.00)
Springs Herald Breeze, Inc. Total	(1,457.30)
Stacy Moon Total	(1,410.00)
Standard Life Insurance Total	(24,114.76)
Stanley Access Tech LLC Total	(4,379.00)
Stateline Small Engine Repair Total	(4,867.52)
Statement not provided Total	(484,068.95)
Sunshine State One Call Total	(8,014.43)
Superior Door Works & More Total	(3,825.00)
Susan Mcininamin Total	(6,308.90)
Sydni A. Miller Total	(4,665.42)
Tax Payment - IRS Total	(262,542.74)
Ten-B Fire Equipment, Inc. Total	(1,675.29)
Terminix Pest Control Total	(8,023.44)
The Water Spigot, Inc. Total	(44,350.00)
Thomas Hicks Landscaping Total	(3,860.00)
Thompson Regional Services LLC Total	(1,126.50)
Tommy Lee Total	(1,300.00)
Tony L. Wilson Total	(3,976.83)
Tony Wilson Total	(4,719.30)
Total Tax and Bookkeeping Total	(10,648.75)
Tractor & Equipment Company Total	(50,300.00)
Transfer to "Janice Mkean" Total	(78,000.00)
Triange Cheverolet Total	(30,918.98)
Trugreen Processing Center Total	(12,893.00)
Trustmark Total	(106,636.93)
Trustmark National Bank Total	(250.79)
U.S. Tank Inc. Total	(7,000.00)
Unifirst Corporation Total	(8,033.28)
USA BlueBook Total	(3,445.08)
USA Tax Payment Total	(170,601.15)
USABlueBook Total	(11,490.42)
Utility Supply of America Total	(30,398.03)
Utilitybil City of Freeport Total	(49.88)
Valley Fence Co. Total	(2,220.00)
Verizon Wireless Total	(25,108.28)
Vermeer Southeast Total	(1,067.40)
VOID Total	(1,543.38)
Walton Board of County Commissioners Total	(181,093.86)



Waren Mann Total	(1,591.18)
Waste Management of NW Florida Total	(17,421.62)
Water Impact Fee Account Total	(19,260.00)
Water Meter Fund Total	(55,260.92)
Water Operating Fund Total	(1,035,563.34)
Water Sinking Account Total	(142,192.00)
Wayne Krygler Total	(3,092.87)
Wex Bank Total	(3,401.65)
Withdrawal Total	(1,148,379.35)
WSG Solutions Total	(5,760.00)
Young & Son, Inc Total	(2,676.54)
Grand Total	(18,944,397.85)

# ATTACHMENT 7

City of Freeport  
Mastercard Purchases - Vendor Summary  
June 2014 through July 2017 - Selected Vendors  
Incomplete - Missing some statements

Year	Month	Explanation	Amount
		amazon marketplace Total	4,002.12
		amazon prime Total	100.47
		amazon prime membership Total	100.81
		american chicago Total	313.10
		american dallas Total	2,051.40
		american planning a Total	555.00
		american planning asso Total	984.00
		american planning assoc Total	555.00
		american turf and carp Total	413.88
		appriver Total	743.10
		barco products Total	2,056.74
		best buy Total	2,372.72
		cox pool sales Total	2,586.42
		delta Total	2,055.60
		Delta ft walton Total	25.00
		destin pools Total	1,793.90
		doheny pool supplies Total	1,413.71
		dollar general Total	473.10
		dotgovregistration Total	650.00
		dropbox Total	1,200.00
		electro-mech scoreboard Total	1,625.00
		embassy suites Total	1,111.74
		emerald coast alarm Total	3,118.38
		facc inc Total	600.00
		fdep payment system Total	450.00
		ferguson ent Total	1,318.87
		florida league of citi Total	5,860.00
		florida rural water as Total	855.00
		florida rural water assoc Total	370.00
		francis l dean & assoc Total	636.90
		fun4all inflatables Total	1,200.00
		good sports Total	119.70
		good sports of central Total	2,820.00
		happy computers llc Total	1,924.15
		homegoods Total	985.73
		ikea Total	192.61
		Interest and Fees Total	525.75
		internet promotions un Total	522.69
		lowes Total	6,689.17
		lowes defuniak spri fl Total	34.98
		lowes NC Total	213.93
		marriott orlando Total	1,261.14
		marshalls Total	275.58
		national recreation Total	600.00
		natl biz furniture Total	187.60



nbf natl biz furniture Total	1,318.20
nrpa - congress Total	1,070.00
nrpa housing Total	1,382.04
office depot Total	696.62
office max Total	263.23
office max destin Total	270.59
office max destin fl Total	944.34
old time pottery Total	201.36
on deck sports Total	2,041.84
one call Total	155.20
one call now Total	931.20
poolpartsonline.com Total	451.47
publix Total	289.42
rackspace Total	2,786.72
rackspace email & apps Total	104.00
safelite autoglass Total	236.31
samsclub Total	162.83
shadow media Total	600.00
shadow media group Total	50.00
shadowmedia Total	100.00
sozogroup Total	799.00
stein mart Total	314.81
suncoast learning syst Total	570.00
texaco Total	49.04
ticketprinting.com Total	224.88
tjmaxx Total	354.72
tropical aquatics Total	290.00
verizon wrls Total	327.20
vistaprint Total	481.80
wal mart Total	35.74
wallpaperwarehouse Total	109.29
walmart Total	3,118.36
walmart destin Total	35.68
walmart.com Total	817.74
whs aquatics Total	518.63
wm supercenter Total	737.94
Grand Total	80,785.19

# ATTACHMENT 8

City of Freeport Florida  
Analysis of Impact Fee Accounts by Year  
For the Period of 2014 Through 2018

001-15400	Impact Fee Account	Increases	Decreases	Balance
2014		17,748.97	(400.00)	300,586.51
2015		4,500.87	(200.00)	304,887.38
2016		202,154.05	(202,028.89)	305,012.54
2017		808.62	(129.39)	305,691.77
2018		1,791.08	-	307,482.85
Total		227,003.59	(202,758.28)	1,523,661.05
001-32410	Impact Fees	Increases	Decreases	Balance
2014		-	(17,600.00)	(17,600.00)
2015		50.00	(4,250.00)	(4,200.00)
2016		-	-	-
2017		-	-	-
2018		-	-	-
Total		50.00	(21,850.00)	(21,800.00)
410-15400	Impact Fee Account	Increases	Decreases	Balance
2014		23,565.44	(5,125.00)	240,911.60
2015		179,882.19	(0.35)	420,793.44
2016		11,889.02	(162,000.00)	270,682.46
2017		466,180.90	(0.42)	736,862.94
2018		156,904.72	(448,777.44)	444,990.22
Total		838,422.27	(615,903.21)	2,114,240.66
410-32420	Impact Fees	Increases	Decreases	Balance
2014		-	(18,200.00)	(18,200.00)
2015		-	(31,260.00)	(31,260.00)
2016		-	(77,900.00)	(77,900.00)
2017		238,550.00	(238,550.00)	-
2018		153,379.00	(153,379.00)	-
Total		391,929.00	(519,289.00)	(127,360.00)
412-15400	Impact Fee Account	Increases	Decreases	Balance
2014		16,330.16	(750.00)	38,652.79
2015		1,577.88	1577.88	40,230.67
2016		3,856.66	-	44,087.33
2017		8,321.92	(3,782.03)	48,627.22
2018		5,350.92	(8.24)	53,969.90
Total		35,437.54	(4,540.27)	225,567.91
412-32420	Impact Fees	Increases	Decreases	Balance
2014		0	(750.00)	(750.00)
2015		0	(3,000.00)	(3,000.00)
2016		-	(3,750.00)	(3,750.00)
2017		4,500.00	(4,500.00)	-
2018		5,250.00	(5,250.00)	-
Total		9,750.00	(17,250.00)	(7,500.00)
420-15400	Impact Fee Account	Increases	Decreases	Balance
2014		64,300.17	(49,405.05)	1,266,930.93
2015		693,634.71	(173,401.14)	1,787,164.50
2016		23,818.85	(1,228,170.96)	582,812.39
2017		1,384,565.87	(310,774.59)	1,656,603.67
2018		425,159.47	(98,642.36)	1,983,120.78
Total		2,591,479.07	(1,860,394.10)	7,276,632.27



Average 15, 17, 18	1,808,962.98
2016 Difference to Average	1,226,150.59

420-32420	Impact Fees	Increases	Decreases	Balance
2014		5,500.00	(59,500.00)	(54,000.00)
2015		-	(78,500.00)	(78,500.00)
2016		-	(257,400.00)	(257,400.00)
2017		503,040.38	(503,040.38)	-
2018		369,090.66	(369,090.66)	-
Total		877,631.04	(1,267,531.04)	(389,900.00)

Combined	Impact Fees	Increases	Decreases	Balance
2014		127,444.74	(151,730.05)	1,756,531.83
2015		879,645.65	(289,033.61)	2,436,115.99
2016		241,718.58	(1,931,249.85)	863,544.72
2017		2,605,967.69	(1,060,776.81)	2,747,785.60
2018		1,116,925.85	(1,075,147.70)	2,789,563.75
Total		4,971,702.51	(4,509,515.90)	10,593,541.89

Average 15, 17, 18	2,657,821.78
2016 Difference to Average	1,794,277.06

2015 AUDIT AJE 50 TO RECLASS IMPACT FEES F Adjustment	162,000.00	
2016 Corrections of FYE 2016 Water Impact Fe Adjustments	389.02	
2016 Corrections on FYE 2016 Bank Rec-Water Adjustments		(162,000.00)
2016 Correction on Wa & Se Impact Fee Accoi Adjustments	11,500.00	
2018 Record withdraw from Water Impact into Water Operating	(431,277.23)	

All adjustments

2015 AUDIT AJE 27 TO CLOSE OUT SEWER RES Adjustment		(169,401.00)
2015 AUDIT AJE 49 TO RECLASS IMPACT FEES Adjustment	648,000.00	
2016 All adjustments - None are approved by the CPAs		